OBSERVATIONS, &c.

ON

1608/3298

AN ACT

PASSED

IN THE PRESENT SESSION OF PARLIAMENT,

INTITULED

AN ACT FOR GRANTING TO HIS MAJESTY AN AID AND CONTRIBUTION FOR THE PROSECUTION OF THE WAR.

WITH VARIOUS

PRACTICAL TABLES

AND

FORMS.

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OBSERVATIONS, &c.

ALTHOUGH an Act of Parliament can receive no conſtruction from obſervation or foreign matter, yet in a caſe where it is eſſentially neceſſary that an uniformity of proceeding ſhould prevail, and where the time for deliberation is ſhort, an attempt to enter into a ſummary explanation of the moſt leading points of the late Act for the increaſe of Aſſeſſed Taxes, as preparatory to a right interpretation, will not be deemed improper.

The foundation of the additional aſſeſſment being the amount of the former aſſeſſed taxes payable on the laſt aſſeſſment according to certain ſcales ſpecified in the act, it will be ſerviceable ſhortly to mention what are not to be conſidered as aſſeſſed taxes liable to that additional rate, referring generally to the Tables annexed to this publication for the ſubjects of the additional aſſeſſment.

1ſt. The land-tax though raiſed by aſſeſſment, is not mentioned in the act.

2d. The ſhare of the officer of the Crown which ariſes upon a ſurcharge, and which is levied by aſſeſſment, is by ſect. 7, impliedly excluded from the additional aſſeſſment, becauſe it is there directed, that upon the allowance of any ſurcharge, an increaſe ſhall take place in the aſſeſſment, not upon the amount of the ſurcharge, but as if all the articles forming the ſurcharge had been included, that is, as if the aſſeſſment had been at firſt right, and had not been charged with double duty.

3dly. Sums which were directed to be added to the aſſeſſments upon horſes by two acts of the laſt ſeſſion of parliament are by ſect. 35, expreſsly excepted from the additional rate.

All other the aſſeſſed taxes, except the one mentioned hereafter, are however liable to an additional rate, but not in the ſame proportion; it will be therefore neceſſary to particularize which of them are liable to the ſame rate, and which are liable to different rates.

The firſt ſcale of aſſeſſment is that which relates to,

1ſt. Male ſervants, in reſpect of whom certain duties are annually aſſeſſed in purſuance of two ſeveral acts of parliament mentioned at the bottom of the tables No. 4, where the duties are ſpecified; in the former of which acts the particular deſcription of thoſe ſervants, who are the objects of aſſeſſment, is given.

2d. Carriages, by which is meant thoſe carriages which are liable to particular duties and are deſcribed in 25 G. 3. as formerly ſubject to a duty of exciſe, ſuch as coaches and other four-wheeled carriages, and chairs and other carriages with leſs than four wheels, and which generally ſpeaking include all carriages uſed to ride in; (except what are called taxed carts, which, partly on account of their general uſe either in trade or in agricultural purſuits, and being employed occaſionally only for riding, and partly on account of the ſmallneſs of their value and meanneſs of conſtruction are made ſubject to a low duty, and which are particularly exempted from the additional rate by ſect. 32.)

3d. Horſes, which comprehend thoſe kinds only which are uſed for the ſaddle or carriages, excluſive of thoſe uſed in huſbandry or other purpoſes of the like nature; for the duties ſee Tables No. 6.

The ſecond and third ſcales of aſſeſſment relate to the ſame articles, namely, dwelling-houſes: to which are added the duties payable for dogs and for clocks and watches; the firſt of thoſe being applicable where the occupier is not entitled to any modification, and will be found in the Tables No. 12, and the latter to thoſe dwelling-houſes of which a part is uſed as a ſhop, or is kept for lodgings, unto which are added various other caſes falling within the ſame rule, but which will be more fully noticed hereafter.

Theſe three ſcales comprehend the whole of the aſſeſſed taxes to which any gradation of duty is added by the late act, and will be found in one view in the Tables No. 11, 12, 13.

The only remaining articles, namely, horſes and mules, which are at preſent liable to an uniform duty for each horſe or mule, and

and by this act to a double rate, will be the ſubject of ſeparate conſideration.

All the above duties, except the duties on clocks and watches, are now liable to an additional rate amounting to twenty per centum, for the computation of which a table is given No. 8.

It ſhould alſo be obſerved, that various additional duties granted by ſeveral acts of the 37th Geo. III. commenced only on the 5th July 1797, and the firſt aſſeſſment thereupon was made for three quarters of a year only; in which caſes the act directs that ſuch ſum ſhall be added thereto as would be payable in caſe the aſſeſſment had been made for a whole year, which not only includes one-fourth part of a year's duty on horſes, but alſo the twenty per cent thereon, for that alſo would be payable if the charge had been made for a whole year.

If any ſurcharges ſhall be depending at the time of making the aſſeſſments for the pariſh, no notice is to be taken of them until they ſhall have been determined, and, if allowed, then a proportional increaſe muſt be made in the charge on the amount of the ſingle duty when added to the former aſſeſſment; for the double duty belonging to the officer forms no part of the revenue, although the acts, for the convenience of levy, direct the penalty, as well as the duty, to be added to the aſſeſſment, and this obſervation will equally apply to the ſeveral ſcales of aſſeſſment.

In order to make an aſſeſſment according to the act it is to be obſerved that the duty impoſed by the firſt ſection is on the amount of the duties now payable on ſervants, carriages, and horſes (for pleaſure) by each perſon; and in the ſecond and third ſections, the duty is impoſed on the amount of the duties payable on houſes, dogs, clocks and watches by each perſon.

One inſtance, calculated on a ſtated caſe, will ſerve to illuſtrate the whole. Suppoſe A. B. a married man to be aſſeſſed by the laſt aſſeſſment for

Three male ſervants,
One four wheeled carriage,
Five pleaſure horſes.

Keeping three male ſervants, the rate for each ſervant is two pounds five ſhillings per annum, in the whole ſix pounds fiftee ſhillings.

For the carriage eight pounds.

Five pleaſure horſes; the rate for one horſe is one pound five ſhillings, and for each additional horſe is two pounds, making in the whole nine pounds five ſhillings.

Theſe ſums added together are twenty-four pounds, and twenty per cent thereon, or one-fifth part, is four pounds ſixteen ſhillings, which makes the whole amount twenty-eight pounds ſixteen ſhillings.

By the ſcale the additional duty will be found to be charged at the rate of three and a half the amount; the ſum of twenty-eight pounds ſixteen ſhillings multiplied by three and a half gives one hundred pounds ſixteen ſhillings, which is therefore the amount of A. B.'s charge.

If the party be a batchelor, the duty being increaſed on each ſervant, the rate will be ſubject to variation, and the charge will be double on the rate for one ſervant, viz.

	£.	s.	d.
Servants - - -	10	10	0
Carriage - - -	8	0	0
Horſes - - -	9	5	0
	27	15	0
Twenty per cent - -	5	11	0
	33	6	0
			4
	133	4	0

This inſtance will afford a rule for charging the aid on the above ſcale of aſſeſſment, and will illuſtrate the manner of making the charge on the other ſcales, without rendering it neceſſary to give inſtances in each.

Theſe ſeveral duties form three ſeparate and diſtinct rates, each according to a ſpecified ſcale by different gradations; in making the aſſeſſment therefore, each ſcale muſt be preſerved, for by blending them the proportions of each will be altered. This propoſition is expreſsly ſtated by the tenth ſection of the act where it is directed that ſeparate aſſeſſments ſhall be made where the various articles of which the former aſſeſſments conſiſt are made liable to different rates of duty. The aſſeſſment therefore to be made for a whole pariſh will aſſume the form given in the Tables No. 10, and the charge upon each perſon in the form No. 9.

But as each aſſeſſment is directed to be made on the amount of the former duties, therefore if two or more articles of aſſeſſment

which are made ſubject to the ſame rate by the act, are included in the ſame aſſeſſment, or in different aſſeſſments upon the ſame perſon, then the rate at which the additional aſſeſſment is to be made will be taken on the aggregate of thoſe duties, as is directed by Sect. 10 and 51. Thus if any perſon be aſſeſſed for two or more houſes in different places, both aſſeſſments muſt be added together to find the aggregate amount; ſo, if the ſame perſon enters his dogs, or clocks and watches, in two or more places, the whole muſt be added together in like manner. The ſame may be obſerved of the other ſcales of aſſeſſment.

Theſe obſervations will be found to be conſiſtent with the directions given in the 48th Section of the act, where the commiſſioners for the affairs of taxes (who have the general management of the aſſeſſed taxes throughout the whole kingdom) are required to tranſmit to the commiſſioners of the land tax (whoſe clerks have the duty of making the aſſeſſment under the eye of the commiſſioners) true ſchedules of the perſons aſſeſſed to any of the preſent duties in two or more places, which in a ſubſequent part of the clauſe is explained to be, that the clerk may, as he is required to do, compute and aſcertain the amount of the rate in reſpect of every ſuch aſſeſſment.

In order to elucidate the manner of making the rate, in the various caſes that may occur, there are ſome inſtances of computation inſerted in the columns of the Tables No. 10, which will be here ſhortly explained.

The aſſeſſment there ſtated is ſuppoſed to be made for the pariſh of R.

A. B. reſiding in R. and not entitled to any modification, is aſſeſſed for his houſe, &c. in 91. the rate for which by the ſcale is once the amount, and one half the amount, equal to thirteen pounds ten ſhillings, that therefore is the amount of his additional contribution.

C. D. has two places of reſidence, the one in R. where the aſſeſſment is made, the other in A. in another county, in neither of which is he entitled to any modification; the amount of his aſſeſſment in each place is ſet down, and from the aggregate of thoſe amounts, the rate at which the additional aſſeſſment is taken. Thus C. D. reſiding in two places, is aſſeſſed for his houſe, &c. in R. in thirteen pounds, in A. in ſeven pounds, which together amount to twenty pounds; the rate on twenty pounds upon the ſecond ſcale is three and a half. In order to make the aſſeſſment in R. the thirteen pounds muſt be multiplied by three and a half, which will give forty-five pounds ten ſhillings, which is therefore put

down as on the firſt ſcale. In like manner the other ſcales of aſſeſſment will be proceeded upon as ſet down in thoſe Tables. In order to make the aſſeſſment in A. where C. D. alſo has a houſe, the order will be reverſed, as in the inſtance of J. K. By conſidering the inſtance of J. K. as an aſſeſſment made upon C D. in the pariſh of A. his other place of reſidence, the amount of his aſſeſſment for his houſe there being computed at the ſame rate of three and a half, will be twenty-four pounds ten ſhillings, and by purſuing the ſame rule throughout the other ſcales, the whole of C. D.'s aſſeſſments in R. will amount to one hundred and twenty pounds, and in A. to ſeventy-two pounds ten ſhillings, equal to one hundred and ninety-two pounds ten ſhillings.

E. F. and G. H. are ſhopkeepers, having different places of reſidence, and as their caſes are the reverſe of each other, they may be conſidered as the diſtinct aſſeſſments to be made on either in each pariſh. The only diſtinction between them and the former caſes is, that as they are liable to different ſcales of aſſeſſment for their houſes, the one being a private houſe, and the other having a ſhop in part of it, ſo the aſſeſſment to be made on each muſt be made ſeparate; for by joining the ſeveral amounts in one aggregate, and taking the rate therefrom, the modified ſcale will be altered; as for inſtance, E. F. is aſſeſſed for his houſe with the ſhop in ſeven pounds, which on the third ſcale of aſſeſſment at one-fifth, amounts to one pound eight ſhillings, but if the amounts were added together to produce twenty-five pounds, then the rate would be one and a half, which would increaſe the aſſeſſment upon the ſeven pounds to ten pounds ten ſhillings, ſo that the object of the modification could not be accompliſhed to the degree intended. This obſervation will alſo apply to the other caſes, where on the ground of peculiar circumſtances any variation in the ſeveral ſcales of aſſeſſment is directed by the proviſions of the act.

But there are caſes in which the act requires the rate to be varied, whatever the amount of aſſeſſed taxes may be, on the ground of peculiar circumſtances which, generally ſpeaking, cannot be done without an appeal, unleſs the circumſtances are ſo notorious, as that the officers of the crown ſhall be acquainted with them, and ſhall make a return thereof to the commiſſioners. Thoſe which relate to the above ſcale of aſſeſſment are here enumerated.

The principal of thoſe caſes relating to the firſt ſcale of aſſeſſment are here enumerated.

Section 16. 1ſt. Medical perſons, viz. phyſicians, ſurgeons, apothecaries, and midwives, who keep one carriage, or two horſes only.

These persons are to be assessed at not more than a single rate, in addition to the former duties, or at not more than once the amount of the former duties.

As the fact, of being within the description of medical persons, is generally notorious, and where not so, may be easily proved previous to the assessment being calculated, the earliest attention should be given by the persons to be relieved, in order to save the trouble of an appeal, and certainly, if the surveyor is satisfied of the fact, and will make a return of it, there seems no danger in taking the mitigated rate of assessment in the first instance, but if satisfactory evidence is not brought forward in the first instance, it will be the duty of the commissioners to cause the charge to be made on the amount at the rate specified in the scale.

2d. Artists, who by the act are described to be *academicians or associates of the Royal Academy of Arts in Great Britain*, and keeping one male servant only, shall not be assessed at a higher rate than once the amount of the former duties, *i. e.* one pound five shillings, or two pounds ten shillings, as he shall be married or unmarried. Section 17.

The fact, of being one of the Royal Academy of Arts, may be easily proved by a certificate of the president or secretary, or by the latter attending with a true copy from the books of admissions, or such artist might produce his diploma, or other certificate of his admission; and on that ground it would be right to take notice of it at the time of making the assessment, if the Academy of Arts will take care to furnish to the commissioners at their first meeting such evidence as they shall require. And as this fact is connected with another which can be proved by the assessment itself, viz. what number of servants any artist may have, there seems a ready way of avoiding an appeal, which is very desirable in all cases where the revenue cannot be defrauded.

3d. Non-commissioned officers and privates in yeomanry corps of volunteers are by 36 Geo. III. c. 16. exempted for one of their horses, on producing the certificate of the commanding officer of the corps of his active service therein for six preceding weeks. Section 26.

This certificate is directed to be made out annually, *i. e.* after the 5th of April yearly, and before the 20th of that year, so that it may happen, that a person may have neglected to obtain his certificate in a former year, or he might have entered into the corps since April last, or so lately, that no certificate could be

given of his ſervice, by which means he would be aſſeſſed for all his horſes in the laſt aſſeſſment. This has given occaſion for the proviſion of the ſection 26, by which any ſuch non-commiſſioned officer or private, is enabled, now to obtain his certificate of ſix weeks previous ſervice, and on the production thereof to the commiſſioners, and on proof of his being entitled to be ſo exempted, that is, that he was in the laſt aſſeſſment aſſeſſed for his full number of horſes kept in the preceding year, and which in conformity to former laws muſt be done on appeal, and delivering a liſt on oath of the number of his horſes kept within that period, he will be intitled to be aſſeſſed to the aid for one horſe leſs than the number contained in the aſſeſſment.

4th. Another ſubject of appeal ariſes from the circumſtance of the perſon aſſeſſed to the old duty having laid down any of the ſervants, carriages, or horſes for which he is taxed before the 1ſt day of November 1797, which day is aſſumed as a day when he could not have this aſſeſſment in contemplation. On proof of that fact, and that he has *bona fide* ceaſed to keep any other ſervant, carriage, or horſe in lieu of the former, ſo that his number has not at any one time exceeded the number to which they were reduced previous to the 1ſt day of November 1797, he will be intitled to be exempted from the aid, for the number which the laſt aſſeſſment exceeds the actual number kept by him within that period.

Section 23. 5th. Another ſubject of appeal alſo ariſes where a perſon, aſſeſſed for a carriage or any number of carriages, has *bona fide* ceaſed to uſe the ſame or any of them ſince the 5th day of April 1797, in which caſe he ſhall be exempted from any aſſeſſment thereupon.

There are alſo in the act certain exemptions which apply to perſons who keep certain aſſeſſable articles to be found in the above ſcale of aſſeſſment, not on the foundation of their income, but to carry on their trade, and which therefore afford no criterion of ſuch income—theſe are—

1ſt. Stage coaches.

Section 34. By 25. Geo. III. c. 51. certain perſons are required to be licenſed to keep carriages to be employed in carrying paſſengers from place to place for hire, which carriages pay alſo a milage duty for every journey they take, entries of all which licences and of their carriages are kept at the Stamp Office. The perſons licenced have alſo their licence to produce. Theſe circumſtances

ſtances will afford the beſt evidence of the perſons to be included, and of the carriages kept for thoſe purpoſes.

2d. Carriages uſed in travelling poſt.

By the laſt mentioned act inn-keepers, and others, may be licenced to let out horſes for hire to travel poſt. They are required to paint certain words on their houſes, and their name and place of abode on their carriages. Theſe circumſtances are expreſsly referred to by the act, ſect. 33. by reſtricting the exemption to ſuch carriages, which are uſed for the purpoſes mentioned in the act, by perſons duly obſerving the regulations contained therein with reſpect to ſuch carriages. For theſe, and no other, they are liable to be exempted. The proof, therefore, that will be required of them, will be the production of their licence, and proof on oath of the number of carriages uſed for that purpoſe. In caſes of doubt, whether they keep carriages for any other purpoſe, as to let out on jobs, or where any fraud ſhould be attempted by taking out the licence, without the purpoſe of furniſhing their carriages to run poſt, information may be obtained from the farmers of the poſt horſe duties, and from the entries, which the licenced perſons are obliged to make of each journey performed by their carriages; and amongſt certain claſſes of men where both branches, of running poſt and of letting out on job are carried on by the ſame perſons, ſuch enquiries may be neceſſary. In theſe caſes, an early communication with the Tax Office, either directly or through the ſurveying officer, in order to obtain from the other boards, and officers or farmers of the revenue, the neceſſary information, as well as an attention to this part of the act by thoſe boards, officers and farmers, will be the moſt efficacious means of facilitating the execution of the act, and alſo of preventing fraudulent experiments. Section 33.

3d. Carriages kept, to be let out on jobs by coachmakers and others. Section 33.

4th. There is alſo another proviſion with reſpect to new built carriages, by which, if any perſon, now aſſeſſed for a carriage, ſhall ſet up an additional and new carriage, or any perſon, not now aſſeſſed for a carriage, ſhall be liable to be aſſeſſed by any future aſſeſſment in reſpect of a new carriage, once the amount, or £.9 12s. only, is to be paid for the preſent aid; and whatever number of other carriages, or ſervants, or horſes for pleaſure, ſuch perſon may keep, the new built carriage is not liable to be included in the aſſeſſment for thoſe other carriages, ſervants and horſes, ſo as to alter the rate of once the amount, nor if any perſon ſhould

ſet

ſet up two or more ſuch new built carriages, will thoſe carriages be brought into one aſſeſſment, but the calculation of the aid muſt be made in reſpect of each carriage ſeparately. It ſhould however be obſerved that this gives no opportunity for a perſon to change an old carriage for a new one, and by that means diminiſh his contribution. It extends only to additional carriages, above the number included in the laſt aſſeſſment, or where there is no ſuch aſſeſſment now made, on future aſſeſſments.

Section 31. 5th. A further exemption is, alſo on account of the occupation or trade, extended to tavern-keepers and others of a ſimilar deſcription, who by the Acts of 25th and 29th years of Geo. 3. are aſſeſſable with the duty on ſervants in reſpect of their conſtant waiters.

Section 15. 6th. Sheriffs of counties, and annual officers of corporations, ſuch as, the Lord Mayor of London, being obliged to ſet up a certain eſtabliſhment greater than on ordinary occaſions, and who may in the year, after they go out of office, be liable to be aſſeſſed for that extraordinary eſtabliſhment, are exempted from the additional duty, for more of thoſe ſeveral articles than they continue to keep on their ordinary eſtabliſhment in the year after they go out of office.

All the above cauſes, either for a diminution of, or exemption from, the contribution, form the ſubject matter of appeal before the commiſſioners of land tax of the diviſion, unleſs, in thoſe caſes, where the officer for the crown, in order to leſſen the labours of the commiſſioners, and to avoid, as far as poſſible, unneceſſary expence, or trouble to the party, and in indiſputable and notorious caſes, ſhall make a return of the ſituation of the party to the commiſſioners.

The ſecond ſcale of aſſeſſment, as far as relates to houſes, applies to thoſe which may be diſtinguiſhed as private houſes, from the houſes in the third ſcale which may be conſidered as houſes occupied with the purpoſe of profit; but in ſome reſpects the ſame obſervations apply to both.

Section 37. The aſſeſſment muſt be made on the occupier, by which is meant the perſon, in the actual poſſeſſion of the whole tenement, either by himſelf ſolely, or by himſelf together with lodgers or inmates, except in the caſe where a perſon ſhall let a
Section 39. houſe in different tenements, or in ſeparate rooms, or ſtories, without occupying any part himſelf, then, from the difficulty of aſſeſſing each according to his proportion, the landlord, that is, the perſon with whom the renters of thoſe ſeparate tenements, rooms, or ſtories have contracted, and to whom they pay rent,

rent, being their immediate landlord, though perhaps he may be only tenant at will or for years to another, is to be aſſeſſed to the whole houſe.

The occupier, for the time being, muſt be aſſeſſed, although a ſubſiſting contract may be produced between the landlord and occupier, whereby the landlord covenants to pay all parliamentary taxes.

Section 38. But in caſes, where the landlord has covenanted to pay the taxes for a houſe in the occupation of a tenant, he, the landlord, and not the tenant, probably may be aſſeſſed to the old duties, and as that aſſeſſment will be the baſis of the additional aſſeſſment, the tenant will be aſſeſſed notwithſtanding no former aſſeſſment was made upon him. In ſuch caſe it will behove the landlord to give notice thereof to the commiſſioners, in order that the ſum aſſeſſed may be added to any other aſſeſſment of the tenant, in reſpect of a houſe, or of dogs, clocks, or watches, and the ſum may be aſcertained at the juſt rate. In many of ſuch caſes, however, the tenant himſelf is aſſeſſed, although the burthen is to fall ultimately on the landlord (the tenant having power to deduct the ſum out of the rent); in ſuch a caſe, the aſſeſſment will proceed regularly, without paying regard to any covenant or agreement between the tenant and his landlord.

Section 28. There are various caſes provided for by the act, which render the meaſure, as far as it relates to houſes, almoſt wholly proſpective; as where the perſon, aſſeſſed by the laſt aſſeſſment, ſhall either have removed from the houſe for which he is aſſeſſed, before the additional charge can be made upon him, or ſhall thereafter remove from it. If he has removed from it, his aſſeſſment will not operate againſt him; but if another perſon, who is not aſſeſſed, has entered into the houſe, then he is to bear the burthen of the new charge, and the aſſeſſment upon the former occupier will be the baſis of ſuch new charge, in the ſame manner, as may be done in the caſe of charging a tenant on the amount of the landlord's aſſeſſment. If the houſe ſhould not be inhabited at the time of charging the contribution, then no aſſeſſment can be made upon it, although the laſt aſſeſſment of the former duties might ſtill be in force againſt the laſt tenant.

Section 27. If the tenant ſhall remove from his houſe after the additional charge has been made, he is to give notice of ſuch removal to any two of the collectors or aſſeſſors in the pariſh, and his aſſeſſment will determine from that day. A perſonal removal from the houſe, even where the perſon ſhews an intention of not returning, will not entitle the party to relief, unleſs it alſo be accompanied

panied with other circumſtances, ſuch as quitting purſuant to notice, or at the determination of a leaſe, and removing his goods, and offering the houſe or leaſe for ſale, and taking another reſidence. The meaning of the act in that reſpect is clear, for the clauſe immediately proceeds to conſider the *ſucceeding* occupier, which could not be, unleſs it meant to provide for a caſe, where the poſſeſſion was given up altogether. It alſo contemplates the caſe of the perſon, ſo removing, entering into another dwelling-houſe, and provides for both being aſſeſſed, *de novo*, on their reſpective dwelling houſes, with the reſpective times when the charge will commence, viz. as to the ſucceeding occupier, from the day he ſhall become the occupier, and as to the perſon removing into another dwelling houſe, that he ſhall be liable to pay the next ſucceeding inſtalment. The act plainly therefore provides only for ſuch caſes of removal, where the actual poſſeſſion, if not the legal poſſeſſion, ceaſes to remain in the former occupier. In a ſubſequent part of the act, which will be noticed hereafter, the method of aſſeſſing a perſon, *de novo*, in any future period is diſtinctly pointed out.

Section 29. If a perſon ſhall remove into a new built houſe, never occupied before, although the houſe he removed from, ſhall be aſſeſſed to a leſſer amount, yet he ſhall continue to be aſſeſſed at that amount; reſerving to him, however, the power of diminiſhing his aſſeſſment by removing from a larger to a leſſer houſe.

Section 18. In the caſe of ſtipendiary curates, living in rectorial or vicarial houſes, and aſſeſſed to the former duties in reſpect of them, the additional duty is directed to be defrayed by the rector or vicar, but there is no particular direction for the mode of doing it. The only rule that applies is the mode before mentioned by making the aſſeſſment on the curate the baſis of the aſſeſſment on the rector or vicar, but no power is given, that the aid, ſo to be aſſeſſed on the rector or vicar, ſhould be added to any other of his aſſeſſments, ſo as to increaſe the amount on which the rate is regulated, the latter can therefore be liable to no greater duty than the curate would have been.

Theſe are the principal regulations that apply to both the laſt ſcales of aſſeſſment. It remains now, to enumerate diſtinctly, the ſeveral deſcriptions of perſons, who are entitled to claim the benefit of the more favourable ſcale of aſſeſſment.

Section 3. 1ſt, Perſons occupying a dwelling-houſe, uſually let out by ſuch perſons in part to lodgers, or with the purpoſe of uſually ſo letting out the ſame.

It appears clear, that to come within the meaning, the occupier muſt himſelf have let it out in part to lodgers; the letting it out by any former occupier is not ſufficient.

It muſt be uſually let out, not accidentally or occaſionally.

There muſt be a rent paid for the lodgings. The letting muſt be under a contract, not out of favour, or without conſideration.

What evidence will be ſufficient, under all circumſtances, to ſatisfy the commiſſioners, that a houſe, no part of which hath been let out to lodgers, is kept with that purpoſe, is impoſſible to lay down by any certain rule. Each caſe muſt depend upon its own circumſtances. The act, however, lays down rules to a certain extent; either that a part of the houſe muſt actually have been let out within the year preceding; or that, having remained empty, lodgings ſhall have been, during the whole of that period of one year, or ſince the time of actually letting the houſe to lodgers, advertiſed, or publicly offered to be let, that is to ſay, either by advertiſements in the newſpapers, or bills ſtuck up in ſome conſpicuous part of the houſe, ſo as to ſerve as a notice to perſons paſſing by. Section 13.

Some part of the houſe muſt be fitted up for lodgers, if ready-furniſhed lodgings have been uſually let; or if not ſo, muſt be left unfurniſhed, when not occupied by lodgers. It muſt be ſhewn not to be neceſſary for the occupier's family, but appropriated for the purpoſe of lodgings.

Theſe are circumſtances which will appear in every inquiry where the houſe is kept for the purpoſe of lodgings, and there is no intention to defraud. They are the natural attendants of the purpoſe; and where any material part of theſe are wanting, it is probable there will be diſcovered a fraudulent intention.

A more important proviſion than the former, and more extenſive in its conſequences, is the proviſion for ſhopkeepers, rendering them liable to the modified ſcale for their dwelling houſes. In aſſeſſing theſe perſons it muſt appear. Section 3.

1ſt, That the dwelling houſe and the ſhop are occupied by the ſame perſon.

2dly, That the ſhop forms a part of the dwelling houſe, that is is under the ſame roof.

In order to ſhew what are to be conſidered as ſhops, there are ſubjoined, in the Appendix, a ſhort Abſtract of ſome of the leading caſes decided by the Judges on the Shop Tax.

From them it will appear, that a ſhop does not neceſſarily infer ſelling by retail. And in general it may be obſerved, that all thoſe deciſions will apply to the caſes ariſing upon this act, except where the ſhop is ſeparate from the dwelling houſe. And that thoſe ſhops, which were ſubject to the ſhop duty, will entitle the dwelling houſe of which they are a part to the benefit of the modified ſcale.

By adverting to ſect. 2 and 3, it will be ſeen, that wherever a ſhopkeeper or owner of a lodging houſe has another dwelling not within the modification, the houſes muſt be aſſeſſed ſeparately, for the reaſon given in page viii. And the duties on the dogs, clocks, and watches muſt be regulated as ſubject to the ſame rules, according as they are included in the aſſeſſment with the one or the other houſe.

In this claſs are included

Section 11. 1ſt, Perſons keeping ſchools, academies, or ſeminaries of learning, and having ſcholars (not leſs in any caſe than ten in number), to board and lodge in their houſes.

Section 11. 2d, Innkeepers or perſons licenſed to ſell wine, ale, or other liquors by retail.

Section 7. 3d, The dwelling houſe of an artiſt before deſcribed.

Section 20. 4th, Perſons licenſed to keep houſes for the reception of lunatics.

Section 19. And, laſtly, hoſpitals, and the apartments therein uſed for charitable purpoſes, but excluſive of thoſe apartments held by the officers with ſalaries.

Section 12. There is another deſcription of lodging houſes, which are let wholly to lodgers, as ready furniſhed houſes, the ſame perſons being frequently poſſeſſed of many houſes held with that purpoſe at the ſame time; which are kept by them ſolely in the view of profit, and obtaining a livelihood. Theſe are alſo ſubject to the modified ſcale of duty, as houſes let in part to lodgers. There is alſo a direction, that each ſuch houſe ſhall be rated ſeparately, and not on any aggregate of duties which the owner may otherwiſe be liable to.

There

There is alſo a proviſion, that perſons not living in cities, or the ſuburbs thereof, or in market towns, and having but one place of reſidence, who ſhall not be rated above twenty-five pounds for their duties on ſervants, carriages, and horſes, ſhall be aſſeſſed for their manſion-houſes as if they contained forty windows only, or at eleven pounds five ſhillings. Section 24.

Theſe are all the regulations that apply particularly to dwelling houſes; with reſpect to dogs, there is only one, viz. that the compoſition for hounds ſhall be aſſeſſed by itſelf, and ſhall not be liable to any greater rate than is impoſed by the ſecond ſcale on the amount of twenty pounds, that is, three times and one half the amount, or ſeventy pounds. Section 36.

With reſpect to clocks and watches, there is an important regulation, with a view of removing any clog which the aſſeſſment of this contribution might have thrown on the ſale of clocks and watches. By exempting all clocks and watches purchaſed after the 5th of January 1798 by perſons not aſſeſſed to that duty in the preſent year; and alſo all additional clocks and watches purchaſed after that period by perſons now aſſeſſed to that duty. Section 30.

The only remaining ſcale of aſſeſſment is that which reſpects horſes, which are not included in the deſcription of ſaddle or carriage horſes. The duties on theſe horſes were impoſed by two acts of the 36th and 37th of Geo. 3. amounting together to five ſhillings per horſe, and made ſubject to the further duty of twenty per cent. or one ſhilling for each horſe.

Theſe horſes are to be aſſeſſed at twice the amount of the preſent duties, except that every farmer (that is, a perſon renting land) making a livelihood ſolely by his farm, the rent of which is leſs than ſeventy pounds per annum, is wholly exempted; and ſuch farmer, of a farm leſs than one hundred and fifty pounds, is not to be charged for more than five horſes, whatever number of horſes of that deſcription he may have. Section 21.

There is alſo a proviſion for farmers who ſhall quit their farms in purſuance of notice given before the 1ſt of December 1797, and ceaſing to keep the horſes which they had during the occupation of the farms. Section 25.

As to the making an aſſeſſment of the contribution on the amount of the duties in the preſent aſſeſſments. It is already ſtated which of the duties are to be comprehended in the ſame or different ſcales; and thoſe rules, which apply to diſtinct rates are noticed.

It now remains to mention thoſe general rules which apply to all aſſeſſments indiſcriminately.

Section 8. 1ſt, That any fractional parts of a ſhilling, in the amount of duties liable to the ſame rate, are not to be taken into the computation, as if upon the whole amount of the duties payable on ſervants, carriages, and horſes, the product ſhould contain pence or farthings, thoſe pence or farthings are to be neglected, and the computation made on the pounds and ſhillings only.

2d, That the aſſeſſment ſhall not be delayed by a ſurcharge ſtill depending thereon, but upon the determination of the ſurcharge a new aſſeſſment muſt be made. And as the time for making
Section 81. ſurcharges is prolonged for a year and a quarter, if upon the determination of any ſurcharge it ſhall be diſcovered, that the aſſeſſment of the former duties was not correct, it may be amended at any time; and if the aid levied in the mean time hath been leſs than it ought, the party will be liable to all arrears.

It is material to ſhew in what caſes an aſſeſſment, *de novo*, is, or may become neceſſary, by intervening circumſtances, and in what manner ſuch aſſeſſments are to be made.

In caſe of a removal from a houſe, after the firſt aſſeſſment has been made, the ſucceeding occupier becomes chargeable from the day he becomes the occupier thereof; and in order to make that charge, the aſſeſſor muſt leave him a notice in writing, to which
Section 83. he muſt make a return, whether he has been aſſeſſed in any other place or not, and according to that return, by ſubſtituting the aſſeſſment in reſpect of one houſe for the other, the aſſeſſment will be made.

So alſo if a perſon liable to be aſſeſſed according to the modified ſcale, as a ſhopkeeper, give up trading, as his exemption or modification continues but for one year, an aſſeſſment *de novo* muſt be made at the end of the year, ending the fifth of January enſuing.

And in like manner if a perſon, during the continuance of the act, is to be aſſeſſed to the old duties to a higher amount than when the aid was aſſeſſed, a new aſſeſſment muſt be made, as the alteration in the amount alters the rate of charge as to the whole.

But in all caſes of exemptions, modifications, or abatements, the aſſeſſment may be amended.

The manner of making an aſſeſſment *de novo* will not differ from the manner of making the firſt aſſeſſment; and it will con-

continue open to appeals for the ſame cauſes, to be proſecuted in the ſame manner as in the firſt inſtance.

The next object that preſents itſelf is, the ſcale of abatement to be made from any aſſeſſment on account of the number of children.

It applies to all children under the age of twenty-one years who are born in lawful wedlock, and maintained at the expence of the parent, whether they are the children of a ſubſiſting marriage, or of a former marriage, or the children of the huſband by a former venter, or the children of the wife by a former huſband.

The abatement is to be made by the commiſſioners on appeal, after the charge is finally ſettled on proof by declaration and oath, of the number of ſuch children.

The ſcale is as follows:

Having 5,	6, or 7,	10 per cent.
	8, or 9,	15 per cent.
	10, or more	20 per cent.

on the amount of the whole charge.

Any perſon aſſeſſed in two or more places may avail himſelf of the privilege of declaring his income, and of ſhewing that the amount of both aſſeſſments exceeds the tenth part of his diſpoſable income, by purſuing the rules mentioned in the 84th ſection, viz. by obtaining a certificate in either of thoſe places from the commiſſioners there, in order that the duty may be transferred to and paid wholly in the other, and by then appealing to the aſſiſtant commiſſioners in that other place.

THE legiſlature has not (except for one particular purpoſe) reſorted to any extraordinary means of aſcertaining or collecting the aid, but to thoſe perſons, and thoſe rules, with which the public have been long acquainted, and by which the aſſeſſed taxes ſince their origin have been collected. Theſe are, firſt, the commiſſioners for the affairs of taxes, who are the ſeven commiſſioners at the Tax Office in London, under whoſe management and account the duties when collected are placed.

2d. The commiſſioners of the land tax are appointed "*the commiſſioners for executing this act*," and are ſo called throughout the act, and upon whom reſts the execution of the act.

3d. The *aſſiſtant commiſſioners* for receiving appeals, in the ſeveral pariſhes, on account of income. Theſe are a new deſcription of perſons authoriſed to act, on this occaſion, in a

matter merely miniſterial, for the purpoſe of relieving the commiſſioners of land tax from that portion of the duty.

4thly. The inferior officers uſually employed in the collection of aſſeſſed taxes, are the inſpectors and ſurveyors, who are appointed by government, and the aſſeſſors and collectors who are appointed in their reſpective pariſhes; all theſe are, in their ſeveral capacities, continued for the execution of this act, with an exception, which is introduced to compel the preſent collectors to give ſecurity when required, and if they neglect to do ſo, others are to be appointed.

By a general reference in ſect. 45. to all former laws, and a more particular reference as to the land tax commiſſioners in ſect. 47, thoſe commiſſioners muſt, in thoſe caſes, and inſtances where particular directions are given, be guided by the particular directions contained in the act, but in thoſe caſes, and inſtances where no particular directions are given in the act, they muſt have recourſe to former acts upon the ſubject. A reference to which is to be found in the Tables, No. 1—8.

As to the time allowed for making the aſſeſſment and hearing the appeals, it will be proper to draw into one point of view the periods limited by the act.

The firſt meeting of the commiſſioners is to be held, on or before the 1ſt day of February 1798, but as it may happen, that two commiſſioners may not meet in ſome particular diviſions, they have a power of appointing another day, and if that alſo ſhould be neglected, they are required to execute this act, at their firſt meeting, (although that meeting ſhould be appointed for any other purpoſe, as under the land tax act, the old window duties, &c.) which ſhall be held in that diviſion.

At that meeting they are to direct their clerks to aſcertain the duty from the duplicates of aſſeſſed taxes which are in the poſſeſſion of the commiſſioners, and ſuch documents as ſhall be tranſmitted to them from the Tax Office, or delivered to them by the ſurveyors.

The time limited for the aſcertainment of the duty, and of making out ſchedules for each pariſh, is ſeven days at lateſt, the 8th of February.

On that day, the commiſſioners are to ſign the duplicates of aſſeſſment, which will be the buſineſs of their ſecond meeting. Copies of which are to be ſent to the preſent collectors, who will

will deliver a copy of each perſon's aſſeſſment as ſoon as the ſame can be prepared.

Allowing ſeven days after ſigning the aſſeſſments for their delivery to the party charged with the duty, to the 15th day of February, they will have ten days to appeal in to the land tax commiſſioners, for any cauſe, not cognizable before aſſiſtant commiſſioners, or to the 26th of February (the 25th being a Sunday). Ten days more are given for determining thoſe appeals. All appeals to be heard before the commiſſioners of land tax, according to this arrangement will be determined on or before the 8th day of March.

There will then remain four weeks, for making out the warrants to the collectors, before the time appointed for paying the firſt inſtalment.

The power of the land tax commiſſioners to hear appeals extends to all of whatever nature, and for whatever cauſe, except appeals to obtain an exemption from the tax, on account of the income of the party charged being under ſixty pounds a year: or an abatement of the duty, on account of the income bearing a leſs proportion to the charge than the act requires.

Theſe appeals may either be for a miſcalculation in the aſſeſſment—for having taken a different rate than the act directs—or that the party charged comes under ſome of the ſeveral deſcriptions which entitle him to an abatement; and theſe muſt be entered with the clerk to the commiſſioners ten days after the party ſhall have had notice of the aſſeſſment *.

In hearing and determining ſuch appeals the commiſſioners will proceed by rules laid down by former laws, applied to theſe caſes as far as they are in their nature applicable. Where they are not applicable, the commiſſioners will of courſe be guided by their own judgment, whether the party claiming an abatement or exemption, has or has not brought forward all the evidence which the nature of the caſe admits; for according to that rule, the fairneſs and integrity of his claim, and the credit to be given to it, may be determined.

The neceſſity of appointing aſſiſtant commiſſioners muſt be judged of by the land tax commiſſioners within the diviſion. Thoſe commiſſioners are, to be appointed to aſſiſt the land tax

* For this purpoſe it is recommended to the clerk of each diſtrict to publiſh in the newſpaper having the greateſt circulation in his diviſion, the ſituation of the office for receiving the appeals, and the hours of attendance.

commiſſioners, who, if they find it convenient to execute the duty by themſelves, may decline to make any ſuch appointment, either for the whole of their diviſion, or for any particular pariſhes within it. But, in ſuch caſe, they muſt themſelves execute the whole of the duty.

The manner of appointing the aſſiſtant commiſſioners is by making out a liſt of perſons aſſeſſed annually in the pariſh to the amount of ſix pounds, beginning with the perſon aſſeſſed in the largeſt ſum, and going on in the order preſcribed according to the amount of each perſon's aſſeſſment, unleſs it ſhall be thought neceſſary to exclude any perſon, as not being reſident, or ſick, or otherwiſe incapacitated, or on account of ſex, or age, or other ſufficient cauſe: and until the commiſſioners have ſet down a ſufficient number of perſons to tranſact the buſineſs for that pariſh.

The quorum of aſſiſtant commiſſioners muſt conſiſt of three, and not more than ſeven, but this will not preclude the commiſſioners from appointing more than ſeven; it muſt be convenient to appoint more, in order to ſecure a punctual attendance.

The liſt before alluded to muſt either be made out and ſigned at the firſt meeting, on the firſt of February, or not later thereafter than ſeven days; but from the time allowed afterwards for completing the aſſeſſments, it will be found neceſſary to make out the liſt at the rſt meeting, if poſſible.

In the firſt inſtance the appointment of aſſiſtants muſt be confined to each pariſh, but it may ſo happen, that three perſons, aſſeſſed in ſix pounds each, are not reſident there; in which caſe, that pariſh muſt be added to ſome other, and the liſts will be made out from the aſſeſſments in both pariſhes.

So alſo, if three of the perſons named do not qualify for any pariſh within the time allowed, the commiſſioners may add that pariſh to ſome other.

The liſts, thus made out, are to be delivered to the aſſeſſors or collectors of the pariſh where the party reſides, who are to ſummon the party to qualify himſelf, with notice of the time and place appointed for his ſo doing.

Beſides this notice there is alſo to be a publick notice of the time fixed for the firſt meeting of the aſſiſtant commiſſioners, which may be either on ſome day after they ſhall have qualified themſelves, or on the ſame day, ſo that it is within the ten days after the ſigning of the liſts of appointment.

The

The liſts being ſigned on the firſt of February, the firſt meeting of aſſiſtant commiſſioners ſhould be on the ninth. The aſſeſſments being ſigned on the eighth, and delivered to the collectors on or before the fifteenth, the ſecond meeting ſhould be on ſome day previous to the twenty-third, which muſt be longer or ſhorter as the number of appeals may be expected to be more or leſs.

The aſſiſtant commiſſioners will have then to the twenty-third of February, when the aſſeſſments are ſigned, to receive appeals; and if the certificates are delivered to the collectors before the fifteenth, it will be incumbent upon them to appoint their ſecond meeting, which is to be kept up from day to day, Sundays excepted, as ſoon after the fifteenth as convenient, in order that as much time as poſſible may be given for entering appeals, which will be all entered, on the ſuppoſition before made, on or before the twenty-third of February.

From the twenty-third of February to the twenty-fifth of March will be allowed for receiving the declarations of appellants. And perſons will have that time for aſcertaining the amount of their income. The directions for the appeals being heard in the order entered in the book will not hinder any perſon's declaration from being received out of its courſe, if thoſe who are entitled to priority are not ready or not attending.

The duty of aſſiſtant commiſſioners is merely miniſterial, to ſee that the declaration of income is made in the form and in the words preſcribed, and duly witneſſed: to adminiſter the oath (a proper form for which is to be found in the Tables 19): to file the declarations, which ſhould be numbered as they are delivered, and to make the proper entries thereof, in a book, diſcriminating between thoſe who appear in perſon or declare by affidavit, or by any other perſon on behalf of the appellant. With reſpect to the manner of appealing, it is neceſſary to add, that in ordinary caſes, the appellant will appear before the aſſiſtant commiſſioners, acknowledge the hand-writing, and take the oath. See Tables 16.

But if prevented from attending in perſon, he may make an affidavit before any two juſtices in any county where he may be, or being within the diviſion, before two commiſſioners of the land tax, and proſecute his appeal by his attorney. Section 65.

So alſo, if prevented from going before thoſe Magiſtrates by ſickneſs, or if by infancy or incapacity of mind, or by abſence out of the kingdom, he ſhould be unable to make an eſtimate of income, or a declaration, then the guardian, or tutor, or curator, or committee, ſteward, or agent, may carry on the appeal, in Section 66.

which caſe there is a particular form of oath preſcribed in the Schedule of the Act; but in all other reſpects, ſuch appeal partakes of all the properties of an appeal conducted by the party.

Section 67. And in like manner, if any perſon is prevented from appealing, within the time allowed, which is fifteen days after the aſſeſſment ſhall be allowed and ſigned by the commiſſioners, the commiſſioners may hear the appeal at a ſubſequent time, provided the party can alledge ſuch a cauſe for not having appealed before as the commiſſioners ſhall think ſufficient, and ſhall have come forward within a reaſonable time after to proſecute his appeal.

As an eſtimate of the income may, in many caſes, be made on the expected returns from trade, profeſſion, mines, or other contingencies, on a calculation of antecedent profits, and the income may fall ſhort of the eſtimate made; it is provided, that if at
Section 71. the end of any year it can be proved to the ſatisfaction of commiſſioners, that the actual income of any perſon hath been leſs than the eſtimate given in by him in a ſtated ſum, an allowance ſhall be made of ſuch ſum as the commiſſioners ſhall think have been overpaid. A declaration of the actual income of the paſt year atteſted on oath ſhould in ſuch caſes be given in.

Section 72. But if the diminution of income ſhall ariſe within the year from any ſpecific cauſe, which might be of ſuch a nature as to require immediate relief to the party, as if his income be derived from an eſtate held for the life of another, who ſhould die: or from an office held during pleaſure, of which he ſhould be deprived: and by that means rendered unable to pay the aid aſſeſſed upon him; relief may be immediately adminiſtered.

Section 68. Or if the party does not appeal the firſt year, he may appeal in any ſubſequent year, ſo that he is not fixed to the aſſeſſment for a longer time than is convenient, although the income may have
Section 69. remained the ſame during the whole of the preceding year; an appeal from the firſt aſſeſſment on the ground of income, whether made by the party, or another on his behalf, or by affidavit, muſt be made within fifteen days after the aſſeſſment ſhall be ſigned, unleſs for ſufficient cauſe a further time be allowed.

Section 72. In ſubſequent appeals made during the year, there is no time limited for making them; but as the commiſſioners are not obliged to hear the appeal before the expiration of ten days after notice, care muſt be taken that the notice be at leaſt ten days before the next inſtalment, otherwiſe the party cannot be relieved from it.

All

All appeals on the ground of income muſt be renewed annually; but as no time is ſpecified for making that particular appeal, and as a new aſſeſſment muſt be made, the rule before ſtated applies; and on that account it muſt be made within fifteen days after the aſſeſſment ſhall be allowed and ſigned, in the ſame manner as an appeal to the firſt aſſeſſment. Section 85.

In all caſes of appeal made at the end of any year (the year ending in all ſuch caſes on the fifth of April), the appeal muſt be made between the fifth and the twentieth of April. Section 68.

The buſineſs of making the aſſeſſment for the firſt year is transferred to the commiſſioners' clerk, the aſſeſſor however, is required to be aiding the collector in ſummoning the aſſiſtant commiſſioners, and in preparing and fixing the proper notices for that purpoſe.

The duty of the collectors is to deliver copies of the certificates, which contain the amount of every perſon's aſſeſſment to the aid within their pariſh to the perſons intereſted. By the arrangements before pointed out, a period of ſeven days may be allotted them; but it can in no caſe exceed that time. The utmoſt diligence muſt therefore be uſed.

Their next duty is to collect the aid at the times preſcribed by the Act, which are the

5th April,	5th June,
5th Auguſt,	5th October,
5th December, and	5th February,

in every year; and they are to collect the ſame within ten days after thoſe reſpective periods; for which purpoſe the preſent collectors will receive the warrants to collect the firſt inſtalment. And the collectors to be appointed in ſubſequent years will receive warrants to collect all the inſtalments becoming due within the year of their appointment, as they ſhall be payable *.

The next branch of their duty is immediate payment into the hands of the officer of the crown, as the ſums are collected. That is, they ſhall pay all the ſums which they ſhall have collected within ten days after any inſtalment becomes payable, within ſeven days after thoſe ten days; and if there be any ſum in ar-

* It is ſcarcely neceſſary to ſay, that the warrants of the commiſſioners here alluded to, are an authority to diſtrain on all caſes of default of payment, without a ſpecial application for a warrant, in each caſe.

rear, other days of payment ſhall be ſpecially appointed for receiving thoſe arrears, on which days the collectors muſt pay all the ſums then received of thoſe arrears.

The county in Scotland, and the pariſh or place in England, is anſwerable for all ſums received by the collectors, and for their due payment. If, therefore, the collector neglects to make the payment in due time, his ſecurity may be reſorted to, and in order that that ſecurity may be more effectual, there is an additional authority given by the act, of enabling the pariſh officers to require further ſecurity of the collectors, and on refuſal, the commiſſioners are to appoint others. And in order to avoid the interference of commiſſioners (not intereſted) within the bills of mortality and other ſpecified limits, the commiſſioners reſident, are to have the excluſive appointment of collectors for the pariſhes in which they reſide.

A power is given by this act for perſons to pay into the Bank of England the ſeveral inſtalments, either before, or as they become due; and the Bank is alſo authorized to receive ſums either in voluntary gifts excluſively, or in part for voluntary contributions, and in part towards the aid granted by the act; for which purpoſes there are ſeveral accounts opened there, of which notice has been given by public advertiſements.

The act enables any perſon to pay into the Bank of England, any ſum of money whatever, either as a voluntary contribution altogether, or in diſcharge of his aſſeſſment in part, and the reſidue as a voluntary contribution, or wholly in diſcharge of his aſſeſſments; and in order that this may be effected according to the wiſh of the contributor, he is empowered to denote the purpoſe for which that payment is to be made, by the nature of the certificate or receipt which he ſhall require at the Bank. If the payment is intended wholly as a voluntary contribution, one certificate or receipt only ſhould be required, as a teſtimonial of ſuch a contribution having been made: but if it is intended to go in diſcharge of aſſeſſments, or any particular inſtalments, then ſeparate receipts may be required for different portions of the ſums paid, in order to anſwer thoſe ſeparate inſtalments, and in ſuch caſe a duplicate of each ſuch certificate or receipt ſhould be required, or another of the ſame tenor and date, in order, as the act expreſsly allows, that thoſe duplicates, or ſecond certificates or receipts may be delivered to the proper collector in diſcharge of the aſſeſſments, or ſuch part thereof as ſhall be declared to be intended to be ſo diſcharged; and the proper collector is to receive the ſame as caſh (which will entitle the collector to account for the ſame as if he had received the ſame in caſh), and to write off the

number

number of inſtalments ſo diſcharged on the original receipt in the party's poſſeſſion, which will ſerve as evidence of ſuch payment. If, however, the payment ſhall be intended partly as a voluntary contribution, and partly in diſcharge of the aſſeſſment, and the party ſhould be able to aſcertain the ſum due by him on the aſſeſſment, ſo as to apportion the ſums meant to be applied to each, then documents ſhould be required to be made out according to thoſe ſums; but if he ſhould not be able to apportion the ſums for the one purpoſe and the other, one certificate or receipt may be ſufficient, the party being enabled, on delivery of the duplicate to the collector, to indorſe thereon the number of inſtalments thereby to be diſcharged, which will at once be an appropriation of the whole amount. Should the perſon paying in his money be aſſeſſed in different places, ſo that one receipt cannot ſerve for both, and if from his being unacquainted with the amount of his different aſſeſſments, he ſhould not be able to apportion his payments properly, the duplicate, or ſecond receipt for the whole may be paſſed to the collector at one of thoſe places, who will indorſe the amount paid, and the number of inſtalments diſcharged on the original receipt; and that indorſement will entitle the party to demand from the commiſſioners of the diviſion, a certificate of the fact of ſuch payment, by which certificate he will be enabled to diſcharge himſelf in the other place. But wherever any payment is to be made for both purpoſes, or the documents to be received at the Bank are intended to prove payment in different places, it will be more convenient to aſcertain the exact amount of each inſtalment, and at each place, before the advance be made, and obtain ſeparate receipts not only for the voluntary contribution, ſeparate from the aſſeſſments, but alſo for the aſſeſſments in each place, ſo that the different collectors may each receive their proper vouchers.

The act alſo allows a diſcount on prompt payment of a certain part of the year's aſſeſſments. To obtain this, the party may proceed either by making the payment before the amount of his duty is aſcertained, or afterwards. If he makes his payment firſt, then the diſcount cannot be computed at the Bank, for want of an authentic document, but it will be computed by the receiver-general when the receipts have been delivered to him, of which he will, on demand, grant a certificate, which will intitle the holder to deduct the diſcount out of any ſubſequent payments which may be made either at the Bank or to any collector, or if that receipt ſhould comprehend the ultimate payment to be made under the act, then the receiver-general will pay it out of the duties in his hands.

If the certificate * of the amount of the aſſeſſment is made out, and the party has obtained a copy thereof (to be made out under the hand of the collector, according to Sect. 49), then the Bank will compute the diſcount from ſeeing the amount of the aſſeſſments, and will allow it at the time of payment out of the ſum paid.

The number of inſtalments on which a diſcount is to be allowed, is directed by the act to be not leſs than three, or the amount of one half-year's duty; and the ſum to which the receiver general's certificate may extend, is ſix inſtalments, or a whole year's duty, but there appears no ſuch reſtriction where the allowance is paid at the Bank.

The diſcount to be allowed by the receiver-general is after the rate of four pounds per centum upon the whole ſum paid in from the day appointed for payment of the firſt inſtalment intended to be diſcharged to the day for payment of the laſt of ſuch inſtalments; that is, ſuppoſe a half year's duty be paid in on the 1ſt of April 1798, the party will be entitled to four pounds per cent. on the whole ſum from the 5th of April to the 5th of Auguſt following.

The diſcount to be allowed by the Bank is to be computed from the day of payment.

The clerks to the land tax commiſſioners have, by this act, the duty of making the aſſeſſment, which they are the beſt able to tranſact, having the old aſſeſſments in their cuſtody, and the work conſiſting of computations merely, for which they are well qualified. The communications they will receive from the tax office, together with the aſſiſtance of the ſurveyors, will enable them, within the allotted period of ſeven days, to make the computations, to enter them in a book, and to make ſchedules thereof for the pariſhes. The other parts of their duty conſiſt of what occurs in every one of the aſſeſſed taxes, in tranſcribing the aſſeſſments, making out duplicates, &c.

For this every clerk has an allowance, to be ſettled by the land tax commiſſioners, with the approbation of the lords of the treaſury, not exceeding three halfpence in the pound of the ſums collected in his diviſion.

The act alſo allows the appointment of a clerk to the aſſiſtant commiſſioners, whoſe duty is particularly ſpecified in the 78th ſec-

* For the form of this certificate ſee Tables 10 and 9.

tion, and a proper form to be uſed by him on that occaſion is given in the tables No. 16.

His reward, as pointed out by the act, is to be adequate to the labour of an attorney's clerk.

A power is given to the ſurveyors and inſpectors of ſurcharging the aſſeſſments made for the preſent year beyond the expiration of the year, and until the 5th of April 1799, and they will of courſe receive from the tax office ſuch inſtructions as ſhall be neceſſary. Section 81.

It remains to refer to the leading points of thoſe regulations generally which have not yet been mentioned.

1ſt. That the aſſeſſment being once made is binding during the continuation of the act, and is not capable of alterations except in the particular caſes, and in the manner particularly provided for, and which are before adverted to. Section 9.

2d. That every perſon, not aſſeſſed in the aſſeſſment for the preſent year, ſhall whenever he becomes aſſeſſed or liable to be aſſeſſed, be called upon to ſhare in the contribution during the remainder of the term for the continuance of the Act. The mode of doing this is by Sect. 82 and 83. Section 5.

3d. Any perſon aſſeſſed in two places may elect where he will pay his contribution. So if he remove to another place, he may elect to pay it in future in that place. Section 84.

4th. If infants become liable to be aſſeſſed, and make default on payment, their parents or guardians may be made liable to payment, for which payment they are to be allowed in their accounts. If any difficulty ariſes in diſtinguiſhing the perſon to be liable, as where a perſon has a parent, and another is appointed the guardian of his eſtate, that point muſt be reſolved, by conſidering which of them can indemnify himſelf out of the eſtate of the infant, for no other can be liable under this clauſe, than the perſon who has the opportunity of ſetting off that payment in his accounts with the infant. Section 41.

5th. A proviſion is introduced to render the executor, &c. liable only for the remainder of the year in which the death of the teſtator, &c. happens, as in the caſe of aſſeſſed taxes. Section 42.

6th. Where partners are jointly intereſted in any dwelling houſe, they are required to certify to the commiſſioners the proportions Section 52, 53.

portions in which they are intereſted, according to which proportions they are to be charged to the aid, adding to the ſhare of each partner ſuch other aſſeſſed taxes as he is ſeverally aſſeſſed to; and by that means conſidering the ſhare of each in the houſe as a diſtinct houſe. But this can only be done where the partners are not entitled to be charged according to the modified ſcale, for if they are ſhop-keepers, or let lodgings, the proportion of each partner being aſſeſſed according to the reduced ſcale, cannot be added to any other duties not liable to the ſame reduction.

13th. Notwithſtanding the various modifications introduced into the act, with reſpect to the original charge, any perſon, after having reduced his aſſeſſment to the modified ſcale, may yet further reduce it by declaring the amount of income, on oath, and indeed may wholly exempt himſelf in many caſes. The manner of appealing has been before mentioned, and the rules by which the income is to be eſtimated are fully and methodically arranged in the ſchedule at the end of the act, and the tables of abatement, and of the neceſſary calculations, are inſerted in No. 14 and 23. The income upon which the declaration is to be made, is that which the party may have at his own diſpoſal within the year, after diſcharging the intereſt payable for exiſting debts, and all thoſe various payments required of him by the law. In general, the groſs income is ſuppoſed to conſiſt of that which the party has acquired within the year: in ſome caſes, however, the income is defined and limited, without regard to the receipt, as in the caſe of occupiers of land, then the value of the land in the hands of the owner is to be eſtimated in a higher proportion than if the lands were rented. In the former caſe, the rent and the profits belonging to the ſame perſon, in the latter to different perſons, that which conſtitutes the income of two perſons in one caſe, conſtitutes the income of one perſon in the other, and muſt neceſſarily in the latter caſe be eſtimated higher: in other caſes the eſtimate is to be taken from a fair average; as where the ſums received from the ſame property, or by the ſame purſuits, is various in different years, the whole amount received in any number of years, ſufficient to take in all the inequalities, is to be equally ſpread over that number of years, ſo as to render the ſuppoſed receipt of one year equal to another, by which a fair average will be gained.

Section 98. 99, 100.

14th. The monies received under the act, or any other act to be paſſed in this ſeſſion of parliament, not exceeding ſeven millions in the whole, ſhall go to the ſupplies of the year, and the ſurplus to the payment of the intereſt on eight millions to be raiſed by a loan, and afterwards to purchaſe annuities in the public funds, equal to the annuities granted on the ſaid loan of eight millions.

15th. Upon

15th. Upon the purchaſe of the ſaid annuities to that amount, the act to expire, in purſuance of a publication to be iſſued by the lords of the treaſury; and if any money remains in the exchequer at that period, to be in the diſpoſition of parliament.

Thus it appears that almoſt every favourable diſtinction has been taken in this act to remove or leſſen the preſſure of the burthen, where it has been ſeen that none or a ſmall burthen could be ſupported. The induſtrious poor find here no check to their induſtry. The mechanick, the tradeſman, with many other claſſes of perſons whoſe eſtabliſhments are increaſed as the means of acquiſition, find in various ways their intereſts regarded and protected. In order that theſe extended eſtabliſhments may not ſubject them to a proportionate aſſeſſment, a modified ſcale is introduced, calculated to relieve them in the firſt inſtance. Without recurring to an appeal, there will be few caſes in which the perſons engaged in purſuits of a commercial nature will find themſelves involved beyond the juſt proportions of their incomes. Should this ariſe in any caſe, a tribunal of their neighbours is erected, before whom they are allowed to deliver a teſtimonial of the amount of their diſpoſable income, without examination, enquiry, or doubt. On their conſcience alone it reſts. Thus at a criſis which calls for every active exertion that man is capable of, whether mental or corporeal, to avert the calamity with which we are threatened, in a meaſure extenſive in its operation, and calculated to encourage and produce that active energy neceſſary to defeat the deſigns of our enemies, has the legiſlature repoſed itſelf with confidence on the honour and integrity of individuals. Let that confidence not be abuſed, and the calamity will be averted.

But in this inſtance the legiſlature has not only acted with liberality to the ſubjects of this enlightened country, by alleviating the burthen, whenever the occaſion demanded it, by ſuch wiſe and prudent regulations as muſt endear them to the people, but it has alſo ſhewn its diſintereſted views by the moſt extenſive ſacrifice of private intereſt. Conſider the claſs and deſcription of the greater part of the perſons compoſing the two houſes of parliament, refer to them the rate of aſſeſſment to which they will generally be ſubject, and ſurely it will be readily admitted, that this meaſure, at the time it affords a convincing proof of the regard the legiſlature bears to individual intereſt, in diſcuſſing and providing for the various conditions of life, does, by its affecting the higher claſſes in a proportion unexampled in financial hiſtory, evince the diſintereſted and generous patriotiſm of its ſupporters in both houſes of parliament.

portions in which they are intereſted, according to which proportions they are to be charged to the aid, adding to the ſhare of each partner ſuch other aſſeſſed taxes as he is ſeverally aſſeſſed to; and by that means conſidering the ſhare of each in the houſe as a diſtinct houſe. But this can only be done where the partners are not entitled to be charged according to the modified ſcale, for if they are ſhop-keepers, or let lodgings, the proportion of each partner being aſſeſſed according to the reduced ſcale, cannot be added to any other duties not liable to the ſame reduction.

13th. Notwithſtanding the various modifications introduced into the act, with reſpect to the original charge, any perſon, after having reduced his aſſeſſment to the modified ſcale, may yet further reduce it by declaring the amount of income, on oath, and indeed may wholly exempt himſelf in many caſes. The manner of appealing has been before mentioned, and the rules by which the income is to be eſtimated are fully and methodically arranged in the ſchedule at the end of the act, and the tables of abatement, and of the neceſſary calculations, are inſerted in No. 14 and 23. The income upon which the declaration is to be made, is that which the party may have at his own diſpoſal within the year, after diſcharging the intereſt payable for exiſting debts, and all thoſe various payments required of him by the law. In general, the groſs income is ſuppoſed to conſiſt of that which the party has acquired within the year: in ſome caſes, however, the income is defined and limited, without regard to the receipt, as in the caſe of occupiers of land, then the value of the land in the hands of the owner is to be eſtimated in a higher proportion than if the lands were rented. In the former caſe, the rent and the profits belonging to the ſame perſon, in the latter to different perſons, that which conſtitutes the income of two perſons in one caſe, conſtitutes the income of one perſon in the other, and muſt neceſſarily in the latter caſe be eſtimated higher: in other caſes the eſtimate is to be taken from a fair average; as where the ſums received from the ſame property, or by the ſame purſuits, is various in different years, the whole amount received in any number of years, ſufficient to take in all the inequalities, is to be equally ſpread over that number of years, ſo as to render the ſuppoſed receipt of one year equal to another, by which a fair average will be gained.

Section 98. 99, 100.

14th. The monies received under the act, or any other act to be paſſed in this ſeſſion of parliament, not exceeding ſeven millions in the whole, ſhall go to the ſupplies of the year, and the ſurplus to the payment of the intereſt on eight millions to be raiſed by a loan, and afterwards to purchaſe annuities in the public funds, equal to the annuities granted on the ſaid loan of eight millions.

15th. Upon

15th. Upon the purchaſe of the ſaid annuities to that amount, the act to expire, in purſuance of a publication to be iſſued by the lords of the treaſury; and if any money remains in the exchequer at that period, to be in the diſpoſition of parliament.

Thus it appears that almoſt every favourable diſtinction has been taken in this act to remove or leſſen the preſſure of the burthen, where it has been ſeen that none or a ſmall burthen could be ſupported. The induſtrious poor find here no check to their induſtry. The mechanick, the tradeſman, with many other claſſes of perſons whoſe eſtabliſhments are increaſed as the means of acquiſition, find in various ways their intereſts regarded and protected. In order that theſe extended eſtabliſhments may not ſubject them to a proportionate aſſeſſment, a modified ſcale is introduced, calculated to relieve them in the firſt inſtance. Without recurring to an appeal, there will be few caſes in which the perſons engaged in purſuits of a commercial nature will find themſelves involved beyond the juſt proportions of their incomes. Should this ariſe in any caſe, a tribunal of their neighbours is erected, before whom they are allowed to deliver a teſtimonial of the amount of their diſpoſable income, without examination, enquiry, or doubt. On their conſcience alone it reſts. Thus at a criſis which calls for every active exertion that man is capable of, whether mental or corporeal, to avert the calamity with which we are threatened, in a meaſure extenſive in its operation, and calculated to encourage and produce that active energy neceſſary to defeat the deſigns of our enemies, has the legiſlature repoſed itſelf with confidence on the honour and integrity of individuals. Let that confidence not be abuſed, and the calamity will be averted.

But in this inſtance the legiſlature has not only acted with liberality to the ſubjects of this enlightened country, by alleviating the burthen, whenever the occaſion demanded it, by ſuch wiſe and prudent regulations as muſt endear them to the people, but it has alſo ſhewn its diſintereſted views by the moſt extenſive ſacrifice of private intereſt. Conſider the claſs and deſcription of the greater part of the perſons compoſing the two houſes of parliament, refer to them the rate of aſſeſſment to which they will generally be ſubject, and ſurely it will be readily admitted, that this meaſure, at the time it affords a convincing proof of the regard the legiſlature bears to individual intereſt, in diſcuſſing and providing for the various conditions of life, does, by its affecting the higher claſſes in a proportion unexampled in financial hiſtory, evince the diſintereſted and generous patriotiſm of its ſupporters in both houſes of parliament.

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TABLE I.

DUTY on INHABITED HOUSES of 19 Geo. 3.

Rent.	At per pound.		Total per Year.		
l.	*s.*	*d.*	*l.*	*s.*	*d.*
5	0	6	0	2	6
6			0	3	0
7			0	3	6
8			0	4	0
9			0	4	6
10			0	5	0
11			0	5	6
12			0	6	0
13			0	6	6
14			0	7	0
15			0	7	6
16			0	8	0
17			0	8	6
18			0	9	0
19			0	9	6
20	0	9	0	15	0
21			0	15	9
22			0	16	6
23			0	17	3
24			0	18	0
25			0	18	9
26			0	19	6
27			1	0	3
28			1	1	0
29			1	1	9
30			1	2	6
31			1	3	3
32			1	4	0
33			1	4	9
34			1	5	6
35			1	6	3
36			1	7	0
37			1	7	9
38			1	8	6
39			1	9	3
40	1	0	2	0	0

And so on at the same Rate for a Rent of any Amount (*a*).

DUTIES on HOUSES, WINDOWS, or LIGHTS, by 6 Geo. 3.

No. of Wind.	At per Window.			Total per Year.		
	l.	*s*	*d.*	*l.*	*s.*	*d.*
1 to 6				0	0	0
7	0	0	2	0	4	2
8	0	0	6	0	7	0
9	0	0	8	0	9	0
10	0	0	10	0	11	4
11	0	1	0	0	14	0
12	0	1	2	0	17	0
13	0	1	4	1	0	4
14	0	1	6	1	4	0
15				1	5	6
16				1	7	0
17				1	8	6
18				1	10	0
19				1	11	6
20	0	1	7	1	14	8
21	0	1	8	1	18	0
22	0	1	9	2	1	6
23	0	1	10	2	5	2
24	0	1	11	2	9	0
25	0	2	0	2	13	0

And so on, at 2s. each Window, for any Number of Windows, and 3s. the House (*b*).

(*a*) The Acts for regulating the duties on inhabited houses, are 18 Geo. 3. c. 26. 19 Geo. 3. c. 59.

(*b*) The Acts for regulating the duties on houses, windows, and lights, are 20 Geo. 2. c. 3. 20 Geo. 2. c. 42. 21 Geo. 2. c. 10. 31 Geo. 2. c. 22. 2 Geo. 3. c. 8. 6 Geo. 3. c. 38. 32 Geo. 3. c. 2.

TABLE II.

ADDITIONAL DUTIES on HOUSES (or COMMUTATION TAX) 24 Geo 3. and ADDITIONAL DUTY on HOUSES, 37 Geo. 3.

No. of Windows.	Total per Houſe per Year, 24 G. 3.			Total per Houſe per Year, 37 G. 3.			Total per Year on both Duties		
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
1 to 6	0	3	0	0	1	0	0	4	0
7	0	6	0	0	2	0	0	8	0
8	0	8	0	0	2	6	0	10	6
9	0	10	6	0	3	0	0	13	6
10	0	13	0	0	4	0	0	17	0
11	0	15	6	0	4	6	1	0	0
12	0	18	0	0	5	6	1	3	6
13	1	1	0	0	6	6	1	7	6
14	1	5	0	0	7	6	1	12	6
15	1	10	0	0	9	0	1	19	0
16	1	15	0	0	10	0	2	5	0
17	2	0	0	0	11	6	2	11	6
18	2	5	0	0	12	6	2	17	6
19	2	10	0	0	13	6	3	3	6
20	2	15	0	0	15	0	3	10	0
21	3	0	0	0	16	0	3	16	0
22	3	5	0	0	17	0	4	2	0
23	3	10	0	0	18	6	4	8	6
24	3	15	0	1	1	0	4	16	0
25 to 29	4	0	0	1	3	0	5	3	0
30 — 34	4	10	0	1	6	6	5	16	6
35 — 39	5	0	0	1	10	6	6	10	6
40 — 44	5	10	0	1	15	0	7	5	0
45 — 49	6	0	0	2	0	0	8	0	0
50 — 54	6	10	0	2	5	0	8	15	0
55 — 59	7	0	0	2	10	0	9	10	0
60 — 64	7	10	0	2	15	0	10	5	0
65 — 69	8	0	0	3	0	0	11	0	0
70 — 74	8	10	0	3	5	0	11	15	0
75 — 79	9	0	0	3	10	0	12	10	0
80 — 84	9	10	0	3	15	0	13	5	0
85 — 89	10	0	0	4	0	0	14	0	0
90 — 94	10	10	0	4	5	0	14	15	0
95 — 99	11	0	0	4	10	0	15	10	0
100 — 109	12	0	0	5	0	0	17	0	0
110 — 119	13	0	0	5	10	0	18	10	0
120 — 29	14	0	0	6	0	0	20	0	0
130 — 39	15	0	0	6	10	0	21	10	0
140 — 9	16	0	0	7	0	0	23	0	0
150 — 49	17	0	0	7	10	0	24	10	0
160 — 59	18	0	0	8	5	0	26	5	0
170 — 179	19	0	0	9	0	0	28	0	0
180 and upwards	20	0	0	10	0	0	30	0	0

Note, No Houſe having leſs than Seven Windows is to be charged with the Duty, by 37 Geo. 3. unleſs it is rated to the Duty on Inhabited Houſes of 19 Geo. 3.

DUTIES on CLOCKS and WATCHES.

No.	*Clocks, at per Clock,* s.	d	*Total per Year.* £.	s.	d.	No.	*Gold Watches at per Watch,* s.	d.	*Total per Year.* £.	s.	d.	No.	*Silver or other Watches, at per Watch,* s.	d.	*Total per Year.* £.	s.	d.
1	5	0	0	5	0	1	10	0	0	10	0	1	2	6	0	2	6
2	—		0	10	0	2	—		1	0	0	2	—		0	5	0
3	—		0	15	0	3	—		1	10	0	3	—		0	7	6
4	—		1	0	0	4	—		2	0	0	4	—		0	10	0
5	—		1	5	0	5	—		2	10	0	5	—		0	12	6
6	—		1	10	0	6	—		3	0	0	6	—		0	15	0
7	—		1	15	0	7	—		3	10	0	7	—		0	17	6
8	—		2	0	0	8	—		4	0	0	8	—		1	0	
9	—		2	5	0	9	—		4	10	0	9	—		1	2	6
10	—		2	10	0	10	—		5	0	0	10	—		1	5	0

DOGS.

Every Perſon keeping one Greyhound, Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, to pay 5s.

Keeping two or more Dogs, of whatever Deſcription, to pay 5s. for each.

Every Perſon *living in an aſſeſſed Houſe*, keeping one Dog, and that neither Greyhound, &c. (as before) to pay 3s. for ſuch Dog.

Any Perſon *living in a Houſe not aſſeſſed*, keeping but one Dog, and that neither Greyhound, &c. (as before) not to be charged for ſuch Dog.

The Act regulating the duties on clocks, &c. is 37 Geo. 3. c. 108. On dogs, is 36 Geo. 3. c. 124.

TABLE IV.

DUTIES on MALE SERVANTS.

No.	*At per Servant, 25. Geo. 3.*	*At per Servant, 37. Geo. 3.*	*Total per Servant,*	*Total per Year,*	Batchelors.	
					Total per Servant,	*Total per Year.*
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
1	1 5	—	1 5	1 5	2 10	2 10
2	—	10	1 15	3 10	3 0	6 0
3	1 10	15	2 5	6 15	3 10	10 10
4	—	—	2 5	9 0	3 10	14 0
5	1 15	1 0	2 15	13 15	4 0	20 0
6	—	—	2 15	16 10	4 0	24 0
7	—	—	2 15	19 5	4 0	28 0
8	2 0	—	3 0	24 0	4 5	34 0
9	—	—	3 0	27 0	4 5	38 5
10	—	—	3 0	30 0	4 5	42 10
11	3 0	—	4 0	44 0	5 5	57 15

And so on at 5l. 5s. per Servant, for Batchelors, and 4l. per Servant for all Others.

The Acts for regulating these duties are 25 Geo. 3. c. 43. 37 Geo. 3. c. 107.

TABLE V.

DUTY on CARRIAGES.

No.	At 7*l.* per Carriage with 4 Wheels 25 Geo. 3.	Additional Duty. 29 G. 3.	Total. per Year.	No.	At 3*l.* 10*s.* per Carriage with 2 Wheels. 25 Geo. 3.	
	l.	*l.*	*l.*		*l.*	*s.*
1	7	1	8	1	3	10
2	14	3	17	2	7	0
3	21	7	28	3	10	10
4	28	10	38	4	14	0
5	35	13	48	5	17	10
6	42	16	58	6	21	0
7	49	19	68	7	24	10
8	56	22	78	8	28	0
9	63	25	88	9	31	10
10	70	28	98	10	35	0
11	77	31	108	11	38	10
12	84	34	118	12	42	0
13	91	37	128	13	45	10
14	98	40	138	14	49	0
15	105	43	148	15	52	10
16	112	46	158	16	56	0
17	119	49	168	17	59	10
18	126	52	178	18	63	0
19	133	55	188	19	66	10
20	140	58	198	20	70	0

TAXED CARTS, exempt.
The Duty on Taxed Carts is 10*s.* *per Annum* each.

The Acts for regulating these duties are 25 Geo. 3. c. 47. 26 Geo. 3 c. 79. 29 Geo. 3. c. 49. 35 Geo. 3. c. 109.

TABLE VI.

DUTIES on HORSES.

No.	At 10s. per Horse, 24 Geo. 3.		Additional Duty, 29 Geo. 3.			Further Additional Duty, 36 Geo. 3.			Further Additional Duty, 37 Geo. 3.			*Total per Year.*		
	l.	*s.*	l.	*s.*	*d.*	*l.*	*s.*	*d.*	*£.*	*s.*	*d.*	*£.*	*s.*	*d.*
1	0	10	0	0	0	0	10	0				1	0	0
2	1	0	0	5	0	1	5	0	0	10	0	3	0	0
3	1	10	0	15	0	2	5	0	0	15	0	5	5	0
4	2	0	1	2	6	3	2	6	1	0	0	7	5	0
5	2	10	1	10	0	4	0	0	1	5	0	9	5	0
6	3	0	2	10	0	5	10	0	1	10	0	12	10	0
7	3	10	3	0	0	6	10	0	1	15	0	14	15	0
8	4	0	3	10	0	7	10	0	2	0	0	17	0	0
9	4	10	4	0	0	8	10	0	2	5	0	19	5	0
10	5	0	4	10	0	9	10	0	2	10	0	21	10	0
11	5	10	5	0	0	10	10	0	2	15	0	23	15	0
12	6	0	5	10	0	11	10	0	3	0	0	26	0	0
13	6	10	6	0	0	12	10	0	3	5	0	28	5	0
14	7	0	6	10	0	13	10	0	3	10	0	30	10	0
15	7	10	7	0	0	14	10	0	3	15	0	32	15	0
16	8	0	7	10	0	15	10	0	4	0	0	35	0	0
17	8	10	8	0	0	16	10	0	4	5	0	37	5	0
18	9	0	8	10	0	17	10	0	4	10	0	39	10	0
19	9	10	9	0	0	18	10	0	4	15	0	41	15	0
20	10	0	9	10	0	19	10	0	5	0	0	44	0	0

The Acts for regulating these duties are 24 Geo. 3. c. 31. 25 Geo. 3. c. 47. 29 Geo. 3. c. 49. 35 Geo. 3. c. 109. 36 Geo. 3. c. 16. 37 Geo. 3. c. 134.

TABLE VII.

DUTIES on HORSES and MULES.						
No.	Duty of 2s. per Horse 36 Geo. 3.		Duty of 3s. per Horse 37 Geo. 3.		Total per Horse or Mule per Year.	
	l.	s.	l.	s.	l.	s.
1	0	2	0	3	0	5
2	0	4	0	6	0	10
3	0	6	0	9	0	15
4	0	8	0	12	1	0
5	0	10	0	15	1	5
6	0	12	0	18	1	10
7	0	14	1	1	1	15
8	0	16	1	4	2	0
9	0	18	1	7	2	5
10	1	0	1	10	2	10
11	1	2	1	13	2	15
12	1	4	1	16	3	0
13	1	6	1	19	3	5
14	1	8	2	2	3	10
15	1	10	2	5	3	15
16	1	12	2	8	4	0
17	1	14	2	11	4	5
18	1	16	2	14	4	10
19	1	18	2	17	4	15
20	2	0	3	0	5	0

The Acts for regulating these duties are 36 Geo. 3. c. 15. 37 Geo. 3. c. 106.

TABLE VIII.

TABLE of INTEREST,

At the Rate of Twenty Pounds *per Centum per Annum*, to compute the Duty upon the Groſs Amount of the Aſſeſſed Taxes.

Sum.	Duty for 1 Year.		
l.	*l.*	*s.*	*d.*
200	40	0	0
100	20	0	0
90	18	0	0
80	16	0	0
70	14	0	0
60	12	0	0
50	10	0	0
40	8	0	0
30	6	0	0
20	4	0	0
10	2	0	0
9	1	16	0
8	1	12	0
7	1	8	0
6	1	4	0
5	1	0	0
4	0	16	0
3	0	12	0
2	0	8	0
1	0	4	0
s.			
19	0	3	$9\frac{1}{2}-\frac{2}{5}$
18	0	3	$7-\frac{4}{5}$
17	0	3	$4\frac{3}{4}-\frac{1}{5}$
16	0	3	$2\frac{1}{4}-\frac{3}{5}$
15	0	3	0 —

Sum.	Duty for 1 Year.		
s.	*l.*	*s.*	*d.*
14	0	2	$9\frac{1}{2}-\frac{2}{5}$
13	0	2	$7-\frac{4}{5}$
12	0	2	$4\frac{3}{4}-\frac{1}{5}$
11	0	2	$2\frac{1}{4}-\frac{3}{5}$
10	0	2	0 —
9	0	1	$9\frac{1}{2}-\frac{2}{5}$
8	0	1	$7-\frac{4}{5}$
7	0	1	$4\frac{3}{4}-\frac{1}{5}$
6	0	1	$2\frac{1}{4}-\frac{3}{5}$
5	0	1	0 —
4	0	0	$9\frac{1}{2}-\frac{2}{5}$
3	0	0	$7-\frac{4}{5}$
2	0	0	$4\frac{3}{4}-\frac{1}{5}$
1	0	0	$2\frac{1}{4}-\frac{3}{5}$
d.			
11	0	0	$2-\frac{4}{5}$
10	0	0	2 —
9	0	0	$1\frac{3}{4}-\frac{1}{5}$
8	0	0	$1\frac{1}{2}-\frac{2}{5}$
7	0	0	$1\frac{1}{4}-\frac{3}{5}$
6	0	0	$1-\frac{4}{5}$
5	0	0	1 —
4	0	0	$0\frac{3}{4}-\frac{1}{5}$
3	0	0	$0\frac{1}{2}-\frac{2}{5}$
2	0	0	$0\frac{1}{4}-\frac{3}{5}$
1	0	0	$0-\frac{4}{5}$

All the Duties on the foregoing Tables (except the Duties on Clocks and Watches) are ſubject to the Addition of 20 *per Cent.* on the Amount.

The Acts for regulating the duties of twenty per cent. are 31 Geo. 3. c. 5. 36 Geo. 3. c. 14. 37 Geo. 3. c. 69.

TABLE IX.

To

HEREBY take Notice, that by virtue of an Act of Parliament, passed in the 38th Year of His present Majesty's Reign, intituled, "An Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War," you are charged as under, viz.

	Amount of Assessed Taxes, according to each Scale.		Rate of charge, by 38 Geo. 3.	Amount of charge, by 38 Geo. 3.	
	£.	s.		£.	s.
1st, or 2d Scale of Assessment.					
1. On the Amount of the several Duties on Houses and Windows, and on Dogs, Clocks, and Watches, exclusive of fractions, adding to the three quarter's assessment on inhabited houses, and clocks and watches, by 37 Geo. 3. one quarter's duty, and charging 20l. per cent. on the whole (except clocks and watches)					
3d Scale of Assessment.					
2. On the Amount of the several Duties on Male Servants, Pleasure-Horses, and Carriages, exclusive of fractions, adding to the three quarter's assessment on horses, by 37 Geo. 3. one quarter's duty, and charging 20l. per cent. on the whole.					
4th Scale of Assessment.					
3. On the Amount of the several Duties on Horses, by two Acts of the 36th and 37th of Geo. 3 exclusive of fractions, adding to the three quarter's assessment on horses, 37 Geo. 3. one quarter's duty, and charging 20l. per cent. upon the whole.					
Total					

The above is a true copy from the certificate,

Witness my hand this day of

Collector.

Notice of appeal against the above charge must be given to the Collec-

TABLE X.

CERTIFICATE of a Charge made upon the ſeveral Inhabitants of the

The ſeveral ſcales of Aſſeſſment made purſuant to the ſaid Act, on the Amount of former Aſſeſſments, excluſive of the fractional parts of a Shilling.

1ſt and 2d Scale, comprehending the ſeveral duties on houſes and windows, and on inhabited houſes, and on dogs, clocks, and watches; adding to the three quarters aſſeſſments on inhabited houſes, and clocks and watches, by 37 Geo. 3. one quarter's duty, and charging 20l. per cent on the whole (except clocks and watches).

Inhabitants Names, and the Names of other Places (if any) where they are alſo aſſeſſed.	Deſcription of Houſe or Perſon.	Amount of Aſſeſſed Taxes as above *.		Rate of charge.	1ſt Scale, for private houſes. Amount of charge.		2d Scale, for ſhops, lodgings, &c. Amount of charge.	
		£.	s.		£.	s.	£.	s.
A. B. ——	——	9		1½	13	10		
C. D. In. A. co. of S.	——	13 7 / 20		3½	45	10		
E. F. In B. co. of C.	Shop in R. Batchelor	7 18		⅕			1	8
G. H. In B. co. of C.	Shop in B. Batchelor	18 7		3	54			
I. K. In A. co. of S.	——	7 13 / 20		3½	24	10		
L. M.	Country Reſidence only.	36		4	144			

* In every caſe where a perſon is aſſeſſed in two or more places, the amount of the ſum which fixes the rate of charge, and alſo the amount upon which the aſſeſſment at that rate is made, muſt be ſet down in the columns of the amount of aſſeſſed taxes marked thus *, oppoſite the name of the perſon charged.

TABLE X. Continued.

Parish of R, pursuant to an Act of Parliament passed in the 38th Year of the Reign of Geo. III.

1st Scale, comprehending the several duties on male servants, pleasure horses, and carriages; adding to the three quarters assessments on servants and horses by 37 Geo. 3. 1 quarter's duty, and charging 20l. per cent. on the whole.				4th Scale, comprehending the several duties on horses, by two Acts of 36 and 37 Geo. 3. adding to the three quarter's assessments on horses by 37 Geo. 3. one quarter's duty, and charging 20l. per cent. on the whole.				Total charge on each person.	If relieved upon appeal, state the reason, and the amount of the abatement.
Amount of Assessed Taxes as above *.		Rate of charge.	Amount of charge.	Amount of Assessed Taxes as above.		Rate of charge.	Amount of charge.		
£.	s.		L. s.	L.	s.		L. s.	L. s.	
								13 10	
18		4	72	1	10	2	3	120 10	On accnt. of Income at £1,500 per ann. l. 26 16 11½
12									
30									
16	4	3	48 12					50	
—			—	—		—	—	54	
12		4	48	—		—	—	72 10	On accnt. of Income at £1,500 per ann. £16 3 0½
18									
30									
24		3	72					216	

TABLE XI.

RATE of ASSESSMENT on the Amount of Duties payable for Servants, Carriages, and Pleaſure Horſes.

Any ſum under 25l.	3 times the amount thereof.
£.25 and under 30l.	3½ do.
£.30 and under 40l.	4 do.
£.40 and under 50l.	4½ do.
£.50 and upwards	5 do.

TABLE XII.

RATE of ASSESSMENT on the Amount of Duties payable on Houſes, Windows, or Lights, on Inhabited Houſes, and on Clocks, Dogs, and Watches.

Any ſum under	1l. per annum,	nil
Any ſum under	2l.	¼ the amount.
£.2 and under	3l.	½ ditto
£.3 and under	5l.	¾ ditto.
£.5 and under	7l. 10s.	1 ditto,
£.7 10s. and under	10l.	1½ ditto.
£.10 and under	12l. 10s.	2 ditto.
£.12 10s. and under	15l.	2½ ditto.
£.15 and under	20l.	3 ditto.
£.20 and under	30l.	3½ ditto.
£.30 and under	40l.	4 ditto.
£.40 and under	50l.	4½ ditto.
£.50 or upwards		5 ditto.

TABLE XIII.

RATE of ASSESSMENT on the Amount of Duties payable on Houſes, Windows, or Lights, on Inhabited Houſes, and on Dogs, Clocks, and Watches, applicable to Shopkeepers, Lodging-Houſes, &c.

Any ſum under	3l.	nil.
£.3 and under	5l.	1/10 the amount.
£.5 and under	7l. 10s.	⅕ ditto.
£.7 10s. and under	10l.	¼ ditto.
£.10 and under	12l. 10s.	½ ditto.
£.12 10s. and under	15l.	¾ ditto.
£.15 and under	20l.	1 ditto.
£.20 and under	25l.	1¼ ditto.
£.25 and under	30l.	1½ ditto.
£.30 and upwards	—	2 ditto.

TABLE XIV.

A TABLE of ABATEMENTS to be allowed upon the Assessments made under the 38th Geo. 3. on Account of the Income of the Party assessed.

Income less than		£.60 *per annum,*	*nil.*
60	but under	65	1—120th part thereof.
65	but under	70	1—95th ditto.
70	but under	75	1—70th ditto.
75	but under	80	1—65th ditto.
80	but under	85	1—60th ditto
85	but under	90	1—55th ditto.
90	but under	95	1—50th ditto.
95	but under	100	1—45th ditto.
100	but under	105	1—40th ditto.
105	but under	110	1—38th ditto.
110	but under	115	1—36th ditto.
115	but under	120	1—34th ditto.
120	but under	125	1—32d ditto.
125	but under	130	1—30th ditto.
130	but under	135	1—28th ditto.
135	but under	140	1—26th ditto.
140	but under	145	1—24th ditto.
145	but under	150	1—22d ditto.
150	but under	155	1—20th ditto.
155	but under	160	1—19th ditto.
160	but under	165	1—18th ditto.
165	but under	170	1—17th ditto.
170	but under	175	1—16th ditto.
175	but under	180	1—15th ditto.
180	but under	185	1—14th ditto.
185	but under	190	1—13th ditto.
190	but under	195	1—12th ditto.
195	but under	200	1—11th ditto.
200	or upwards		1—10th ditto.

TABLE XI.

RATE of ASSESSMENT on the Amount of Duties payable for Servants, Carriages, and Pleaſure Horſes.

Any ſum under 25l.	3 times the amount thereof.
£.25 and under 30l.	3½ do.
£.30 and under 40l.	4 do.
£.40 and under 50l.	4½ do.
£.50 and upwards	5 do.

TABLE XII.

RATE of ASSESSMENT on the Amount of Duties payable on Houſes, Windows, or Lights, on Inhabited Houſes, and on Clocks, Dogs, and Watches.

Any ſum under	1l. per annum,	nil
Any ſum under	2l.	¼ the amount.
£.2 and under	3l.	½ ditto
£.3 and under	5l.	¾ ditto.
£.5 and under	7l. 10s.	1 ditto,
£.7 10s. and under	10l.	1¼ ditto.
£.10 and under	12l. 10s.	2 ditto.
£.12 10s. and under	15l.	2½ ditto.
£.15 and under	20l.	3 ditto.
£.20 and under	30l.	3½ ditto.
£.30 and under	40l.	4 ditto.
£.40 and under	50l.	4½ ditto.
£.50 or upwards		5 ditto.

TABLE XIII.

RATE of ASSESSMENT on the Amount of Duties payable on Houſes, Windows, or Lights, on Inhabited Houſes, and on Dogs, Clocks, and Watches, applicable to Shopkeepers, Lodging-Houſes, &c.

Any ſum under	3l.	nil.
£.3 and under	5l.	1/10 the amount.
£.5 and under	7l. 10s.	⅕ ditto.
£.7 10s. and under	10l.	¼ ditto.
£.10 and under	12l. 10s.	½ ditto.
£.12 10s. and under	15l.	¾ ditto.
£.15 and under	20l.	1 ditto.
£.20 and under	25l.	1¼ ditto.
£.25 and under	30l.	1½ ditto.
£.30 and upwards	—	2 ditto.

TABLE XIV.

A TABLE of ABATEMENTS to be allowed upon the Aſſeſſments made under the 38th Geo. 3. on Account of the Income of the Party aſſeſſed.

Income leſs than		£.60 *per annum,*	*nil.*
60	but under	65	1—120th part thereof.
65	but under	70	1—95th ditto.
70	but under	75	1—70th ditto.
75	but under	80	1—65th ditto.
80	but under	85	1—60th ditto
85	but under	90	1—55th ditto.
90	but under	95	1—50th ditto.
95	but under	100	1—45th ditto.
100	but under	105	1—40th ditto.
105	but under	110	1—38th ditto.
110	but under	115	1—36th ditto.
115	but under	120	1—34th ditto.
120	but under	125	1—32d ditto.
125	but under	130	1—30th ditto.
130	but under	135	1—28th ditto.
135	but under	140	1—26th ditto.
140	but under	145	1—24th ditto.
145	but under	150	1—22d ditto.
150	but under	155	1—20th ditto.
155	but under	160	1—19th ditto.
160	but under	165	1—18th ditto.
165	but under	170	1—17th ditto.
170	but under	175	1—16th ditto.
175	but under	180	1—15th ditto.
180	but under	185	1—14th ditto.
185	but under	190	1—13th ditto.
190	but under	195	1—12th ditto.
195	but under	200	1—11th ditto.
200	or upwards		1—10th ditto.

TABLE XV.

LIST of the PERSONS named by the Commissioners for executing an Act passed in the 38th Year of his present Majesty, to be Assistant Commissioners for the of

Inhabitants Names.	Inhabitants Names.	Signed the day of by } Commissioners.
		To assessors, and collectors of the of

You are without delay to summon the persons named herein, by a notice in writing to each person either given personally or left at his usual place of abode, for the purpose of qualifying himself to act in the execution of the said act, at such place (which you will name in your notice to each) as meetings for parochial purposes are usually holden at, for (or at the vestry room or other place (which may be fixed by the commissioners of land tax) situate at), on the day of , at o'clock in the forenoon, which we have appointed for the first day of their meeting.

SUMMONS TO THE ASSISTANT COMMISSIONER.

YOU are hereby required to take notice, that and Commissioners for executing the act of 38 Geo. 3. have appointed you one of the Assistant Commissioners for the of and that you are required to meet at on the day of , at o'clock in the forenoon, to qualify yourself to act in that office.

A. B. Assessor.
C. D. Collector.

TABLE XVI.

APPEALS Entered and Heard before the Assistant Commissioners appointed for the Parish of , under the Act of 38 Geo. 3.

Appellant's Names.	Whether in person or by Guardian, &c.	Whether sworn in Court or by Affidavit.	No. of the Declarations on the File.

TABLE XVII.

CASES of PERSONS ADJUDGED to HAVE BEEN LIABLE to the SHOP TAX.

1. Plumber and Glazier ſelling nothing by retail, working only by orders in his buſineſs.
2. Barbers and Peruke-makers receiving and dreſſing their cuſtomers in their ſhops, and making and ſending out wigs ordered by their cuſtomers.
3. Surgeon, Apothecary, and Man-midwife making up drugs for their cuſtomers, and alſo for others by a phyſician's preſcription, but not ſelling drugs.
4. Staymakers and Taylors not making or expoſing any goods to ſale, only ſuch goods as were beſpoke by their cuſtomers, uſing for that purpoſe a room or ſhop on the ground floor of their houſes next the ſtreet, but never expoſed goods to be ſold by retail.
5. Ship Carver carrying on his buſineſs in a ſhop, part of his dwelling-houſe, but keeps nothing for ſale therein by retail.
6. Carrying on in one part of the houſe the buſineſs of a draper and grocer, in another of a banker, in the cellars keeping ſpirits for wholeſale dealing, and in another warehouſe for eggs.
7. A Block and Maſt-maker having a ſhop for the manufactory of goods, which he ſells to any perſon who will buy of him; two houſes, the lower part of both conſtituting one ſhop, to be aſſeſſed as one houſe.
8. Bankers.
9. Coach-makers and Houſe Painters, the front part of the houſe and a ſhop for manufacturing their goods.

TABLE XVIII.

CASES of PERSONS ADJUDGED TO HAVE BEEN NOT LIABLE to the SHOP-TAX.

1. A Manufacturer of Hats having a dwelling-houſe and a manufactory adjoining, under a part of the dwelling-houſe there was an accompting houſe uſed alſo for the purpoſe of depoſiting manufactured hats. His workſhops are under a ſeparate roof.
2. An Engraver and Printer not ſelling by retail, but expoſing prints in the windows.

TABLE XIX.

FORM of the Oath to be uſed on the Appeals on Account of Income.

YOU ſwear that the contents of this your Declaration are true,

So help you GOD.

TABLE XX.

FORM of Certificate to be uſed where an Appellant verifies his Declaration by Affidavit.

THESE are to certify, That the above-mentioned A. B. this day appeared before us two of [here ſtate the deſcription of the juſtices or commiſſioners who have adminiſtered the oath or affirmation] and on his [or her] oath [or affirmation] taken before us, verified the contents of the above declaration, and that the name of ſubſcribed to the above affidavit, is of the proper hand-writing of the ſaid A. B. Dated the day of

Signed

TABLE XXI.

CASES adjudged by the Judges not to be within the proviſions of the 24th Geo. 3. reſpecting TAXED CARTS, but to be ſubject to the Duty of 3l. 10s. by the 25 Geo. 3. as Chaiſes with two wheels.

1ſt. YARMOUTH CARTS, kept to be let out to hire for the carriage and conveyance of perſons, and not generally uſed in the affairs of huſbandry, or in the way of trade: although from their conſtruction it was contended and ſo determined by the Commiſſioners that they were not liable to taxation.

THE REASONS GIVEN BY THE COMMISSIONERS WERE

Becauſe the carriage in queſtion is not a carriage with two wheels.

The rims being fixed to the axle, and having no motion independent of it, cannot be conſidered as more than one wheel. The motion is the ſame as if the whole was a cylinder or garden roll.

If this axle had three rims, nobody would call his a three-wheel cart.

If this axle with two rims be taken to be two wheels, then two of ſuch axles with rims fixed or turning on the axle-tree of a chaiſe in the room of its wheels, would make ſuch a chaiſe a four-wheel chaiſe, which is an abſurdity.

Becauſe the carriage in queſtion (only known by the name of a Yarmouth Cart) is a carriage peculiar to the town of Yarmouth, which being full of narrow lanes or rows, do not admit of carriages with wheels on the outſide of the ſtrings or ſhafts, ſuch as country carts, chaiſes, &c. and this kind of carriage is coeval with the town itſelf, and not invented in conſequence of the tax laws, with a view to evade them.

Becauſe the carriage in queſtion cannot be conſidered as a ſubſtitute for a chaiſe, which is the view in which the latter act appears to us, to regard carriages ſubject to the tax laws.

The axle and rims are neceſſarily fixed under the ſeat, and cannot therefore be made high like chaiſe wheels, and therefore the carriage in queſtion is only fit for a ſmooth paved ſtreet, an even road, Yarmouth Denes, or a park.

The rims running only about three foot wide, the carriage in queſtion, (although low) is frequently overſet, and ſtrangers, by incautious driving, although upon good roads, do very often overturn it.

The carriage in queſtion is unfit to be uſed in bad roads, where a chaiſe may go with ſafety, for this carriage not running ſo wide as a chaiſe, the rims unavoidably get into the ruts, and the carriage is overſet.

The carriage in queſtion is unfit for a long journey like a chaiſe, for the weight bearing very much upon the horſe, he is unable to perform ſuch a journey in any tolerable time; and the fact is, that the cart in queſtion, as a cart for perſonal uſe, is only uſed for ſhort rides of three, four, or five miles.

Becauſe the carriage in queſtion is conſidered as a ſubſtitute for a ſingle horſe rather than a chaiſe, being commonly uſed by infirm perſons to take an airing, or go a ſhort diſtance; and by women who prefer riding at a ſmall expence to walking.

The higheſt price of a Yarmouth Cart, nicely painted for perſonal uſe, is only ſix guineas.

2d. A Yarmouth Cart, kept by a clergyman, which he uſed to convey him to the churches he did duty for, and at other times when he had occaſion for it.

3d. A Small Cart, with leſs than four wheels, built wholly of wood and iron, without any covering or lining whatever, and without ſprings, and marked with the words "a Taxed Cart" on the back, and alſo with the name and place of abode of the owner (being an attorney) and uſed by him for riding therein from Yarmouth to his ſummer reſidence, diſtant about three miles, and carrying proviſions and other neceſſaries for himſelf and family while there, and of tools and materials for repairs of the premiſes.

4th. A Cart, built and marked with the owner's name, according to the directions of 29 Geo. III. not exceeding the price of twelve pounds, and entered to pay the duty under that act, uſed in the affairs of huſbandry, that is, by the owner riding in it about his grounds, and by ſending it to market with his ſervants about his farming buſineſs, and *frequently* for the conveyance of himſelf and family.

5th. A Cart, of a ſimilar conſtruction as the laſt, uſed by the owner and occupier of a conſiderable farm or farms, in the affairs of huſbandry, that is, in going to market to ſell the produce of his farm, and to markets and fairs to buy and ſell ſtock, or any other general purpoſe reſpecting his farming buſineſs, and *alſo* for the conveyance of himſelf and his family.

6th. A Cart under the ſame circumſtances as the two laſt, belonging to a clergyman, and frequently made uſe of by him in the affairs of huſbandry, by carrying proviſions from his houſe to his farm for the ſervants employed there in the farming buſineſs, but *generally* for the conveyance of perſons.

7th. The Cart coſt nine pounds, made of wood and iron only, no covering, no lining, no ſprings; the owner thereof is the occupier of graſs and arable land; the uſe to which it is applied is not as a cart for carriage of goods, wares, merchandizes, &c. but for the conveyance of perſons.

8th. A light Chair or Cart, built according to the regulations of 29. Geo. 3. and paying the duty by that act; but having no place or convenience for the carriage of goods is conſequently not uſed in the affairs of huſbandry or trade, more than the owners riding in it to markets, fairs, and other places in purſuit of his occupation; and is uſed as well for pleaſure as in ſuch purſuits.

Note. The above caſes were adjudged by ten of the judges, who were unanimous that the carriages above deſcribed were ſeverally liable to the duty of three pounds ten ſhillings as chaiſes with two wheels.

TABLE XXII.

OF RATE ACCORDING TO INCOME.

Annual Income.	Proportion to be paid thereof.	Sum to be paid.		
L.		*L.*	*s.*	*d.*
60	120th Part.	0	10	0
61		0	10	2
62		0	10	4
63		0	10	6
64		0	10	8
65	95th	0	13	8
66		0	13	10½
67		0	14	1¼
68		0	14	3¾
69		0	14	6¼
70	70th	1	0	0
71		1	0	3¼
72		1	0	6¾
73		1	0	10¼
74		1	1	1½
75	65th	1	3	0¾
76		1	3	4½
77		1	3	8¼
78		1	4	0
79		1	4	3½
80	60th	1	6	8
81		1	7	0
82		1	7	4
83		1	7	8
84		1	8	0
85	55th	1	10	10¾
86		1	11	3¼
87		1	11	7½
88		1	12	0
89		1	12	4¾
90	50th	1	16	0
91		1	16	4¾
92		1	16	9½
93		1	17	2¼
94		1	17	7

Annual Income.	Proportion to be paid thereof.	Sum to be paid.		
L.		*L.*	*s.*	*d.*
95	35th Part.	2	2	2½
96		2	2	8
97		2	3	1¼
98		2	3	6½
99		2	4	0
100	40th	2	10	0
101		2	10	6
102		2	11	0
103		2	11	6
104		2	12	0
105	38th	2	15	3
106		2	15	9¼
107		2	16	3¾
108		2	16	10
109		2	17	4¼
110	36th	3	1	1¼
111		3	1	8
112		3	2	2½
113		3	2	9¼
114		3	3	4
115	34th	3	7	7¾
116		3	8	2¾
117		3	8	9¾
118		3	9	4¾
119		3	10	0
120	32d	3	15	0
121		3	15	7½
122		3	16	3
123		3	16	10½
124		3	17	6
125	30th	4	3	4
126		4	4	0
127		4	4	8
128		4	5	4
129		4	6	0

And where the said annual income shall appear to be more than two hundred pounds, every such person shall be entitled to such an abatement of the additional

TABLE XXII. Continued.

OF RATE ACCORDING TO INCOME.

Annual Income.	Proportion to be paid thereof.	Sum to be paid.		
L.		*L.*	*s.*	*d.*
130	28th Part.	4	12	10¼
131		4	13	6¾
132		4	14	3¼
133		4	15	0
134		4	15	8½
135	26th	5	3	10
136		5	4	7¼
137		5	5	4½
138		5	6	1¾
139		5	6	11
140	24th	5	16	8
141		5	17	6
142		5	18	4
143		5	19	2
144		6	0	0
145	22d	6	11	9¾
146		6	12	8½
147		6	13	7½
148		6	14	6¼
149		6	15	5¼
150	20th	7	10	0
151		7	11	0
152		7	12	0
153		7	13	0
154		7	14	0
155	19th	8	3	1¾
156		8	4	2½
157		8	5	3
158		8	6	3¾
159		8	7	4¼
160	18th	8	17	9¼
161		8	18	10½
162		9	0	0
163		9	1	1¼
164		9	2	2½
165	17th Part.	9	14	1¼
166		9	15	3½
167		9	16	5½
168		9	17	7¾
169		9	18	9¾
170	16th	10	12	6
171		10	13	9
172		10	15	0
173		10	16	3
174		10	17	6
175	15th	11	13	4
176		11	14	8
177		11	16	0
178		11	17	4
179		11	18	8
180	14th	12	17	1½
181		12	18	6¾
182		13	0	0
183		13	1	5
184		13	2	10¼
185	13th	14	4	7¼
186		14	6	1¾
187		14	7	8¼
188		14	9	2
189		14	10	9
190	12th	15	16	8
191		15	18	4
192		16	0	0
193		16	1	8
194		16	3	4
195	11th	17	14	6½
196		17	16	4¼
197		17	18	2
198		18	0	0
199		18	1	9¾
200	—10th	20	0	0

ditional duty now granted, as may be neceſſary to reduce the ſame in each caſe reſpectively to a ſum not exceeding one tenth part of the ſaid income. Perſons whoſe annual income is leſs than ſixty pounds are exempted.

TABLE XXIII.

The RATE of PAYMENT on the ASSESSED TAXES.

Tables of Rate on Perſons occupying Houſes in which there are Shops, or which are uſually let to Lodgers.

If the Amount now paid to the different Houſe and Window Duties, Dog Duty, Clock and Watch Duty, is under 3l.—exempted.

N° 1 At 3l. & under 5l. *One Tenth.*

L.	s.		L.	s.	d.
3	0	gives	0	6	0
4	0	—	0	8	0
0	1	—	0	0	1
0	2	—	0	0	2¼
0	3	—	0	0	3½
0	4	—	0	0	4¾
0	5	—	0	0	6
0	10	—	0	1	0

N° 2 5l. & under 7l. 10s. *One Fifth.*

5	0	gives	1	0	0
6	0	—	1	4	0
7	0	—	1	8	0
0	1	—	0	0	2¼
0	2	—	0	0	4¾
0	3	—	0	0	7
0	4	—	0	0	9½
0	5	—	0	1	0
0	10	—	0	2	0

N° 3 7l. 10s. & under 10l. *One Fourth.*

7	10	gives	1	17	6
8	0	—	2	0	0
9	0	—	2	5	0
0	1	—	0	0	3
0	2	—	0	0	6
0	3	—	0	0	9
0	4	—	0	1	0
0	5	—	0	1	3
0	10	—	0	2	6

N° 4 At 10l. and under 12l. 10s. *One Half.*

L.	s.		L.	s.	d.
10	0	gives	5	0	0
11	0	—	5	10	0
12	0	—	6	0	0
0	1	—	0	0	6
0	2	—	0	1	0
0	3	—	0	1	6
0	4	—	0	2	0
0	5	—	0	2	6
0	10	—	0	5	0

N° 5 12l. 10s. and under 15l. *Three Fourths.*

12	10	gives	9	7	6
13	0	—	9	15	0
14	0	—	10	10	0
0	1	—	0	0	9
0	2	—	0	1	6
0	3	—	0	2	3
0	4	—	0	3	0
0	5	—	0	3	9
0	10	—	0	7	6

15l. and under 20l.

An equal Rate.

N° 6 At 20l. and under 25l. *1 Rate & a Fourth.*

L.	s.		L.	s.	d.
20	0	gives	25	0	0
21	0	—	26	5	0
22	0	—	27	10	0
23	0	—	28	15	0
24	0	—	30	0	0
0	1	—	0	1	3
0	2	—	0	2	6
0	3	—	0	3	9
0	4	—	0	5	0
0	5	—	0	6	3
0	10	—	0	12	6

N° 7 25l. and under 30l. *1 Rate & an Half.*

25	0	gives	37	10	0
26	0	—	39	0	0
27	0	—	40	10	0
28	0	—	42	0	0
29	0	—	43	10	0
0	1	—	0	1	6
0	2	—	0	3	0
0	3	—	0	4	6
0	4	—	0	6	0
0	5	—	0	7	6
0	10	—	0	15	0

30l. and upwards, *A double Rate.*

Horſes in Huſbandry, &c. liable to the Duties of 2s. and 3s, each, by 36 th and 37th Geo. 3.

A double Rate.

Perſons renting a Farm under 70l. per Annum, and getting a Livelihood ſolely thereby, exempted for the above-mentioned Horſes.

Perſons renting a Farm under 150l. per Ann. and getting a Livelihood ſolely thereby, are to be charged at the above Rate for Five Horſes only.

TABLE XXIII. Continued.

The RATE of PAYMENT on the ASSESSED TAXES.

Tables of Rate on Perſons occupying Houſes not having Shops, nor uſually letting Lodgings.

If the Amount now paid to the different Houſe and Window Duties, Dog Duty, Clock and Watch Duty, is under 1l.—exempted.

No 8 — At 1l. & under 2l. — *One Fourth.*

L.	s.		L.	s.	d.
1	0	gives	0	5	0
1	10	—	0	7	6
0	1	—	0	0	3
0	2	—	0	0	6
0	3	—	0	0	9
0	4	—	0	1	0
0	5	—	0	1	3
0	10	—	0	2	6

No 9 — 2l. and under 3l. — *One Half.*

2	0	gives	1	0	0
2	10	—	1	5	0
0	1	—	0	0	6
0	2	—	0	1	0
0	3	—	0	1	6
0	4	—	0	2	0
0	5	—	0	2	6
0	10	—	0	5	0

No 10 — 3l. and under 5l. — *Three Fourths.*

3	0	gives	2	5	0
4	0	—	3	0	0
0	1	—	0	0	9
0	2	—	0	1	6
0	3	—	0	2	3
0	4	—	0	3	0
0	5	—	0	3	9
0	10	—	0	7	6

5l. and under 7l. 10s. — *One Rate.*

No 11 — 7l. 10s. & under 10l. — *One Rate & Half.*

7	10	gives	11	5	0
8	0	—	12	0	0
9	0	—	13	10	0
0	1	—	0	1	6
0	2	—	0	3	0
0	3	—	0	4	6
0	4	—	0	6	0
0	5	—	0	7	6
0	10	—	0	15	0

No 12 — At 10l. and under 12l 10s. — *Two Rates.*

L.	s.		L.	s.	d.
10	0	gives	20	0	0
11	0	—	22	0	0
12	0	—	24	0	0
0	1	—	0	2	0
0	2	—	0	4	0
0	3	—	0	6	0
0	4	—	0	8	0
0	5	—	0	10	0
0	10	—	1	0	0

No 13 — 12l. 10s. under 15l. — *Two Rates & Half.*

12	10	gives	31	5	0
13	0	—	32	10	0
14	0	—	35	0	0
0	1	—	0	2	6
0	2	—	0	5	0
0	3	—	0	7	6
0	4	—	0	10	0
0	5	—	0	12	6
0	10	—	1	5	0

No 14 — 15l. & under 20l. — *Three Rates.*

15	0	gives	45	0	0
16	0	—	48	0	0
17	0	—	51	0	0
18	0	—	54	0	0
19	0	—	57	0	0
0	1	—	0	3	0
0	2	—	0	6	0
0	3	—	0	9	0
0	4	—	0	12	0
0	5	—	0	15	0
0	10	—	1	10	0

No 15 — 20l. & under 30l. — *3 Rates & Half.*

20	0	gives	70	0	0
21	0	—	73	10	0
22	0	—	77	0	0
23	0	—	80	10	0
24	0	—	84	0	0
25	0	—	87	10	0
26	0	—	91	0	0
27	0	—	94	10	0

L.	s.		L.	s.	d.
28	0	—	98	0	0
29	0	—	101	10	0
0	1	—	0	3	6
0	2	—	0	7	0
0	3	—	0	10	6
0	4	—	0	14	0
0	5	—	0	17	6
0	10	—	1	15	0

No 16 — 30l. & under 40l. — *Four Rates.*

30	0	gives	120	0	0
31	0	—	124	0	0
32	0	—	128	0	0
33	0	—	132	0	0
34	0	—	136	0	0
35	0	—	140	0	0
36	0	—	144	0	0
37	0	—	148	0	0
38	0	—	152	0	0
39	0	—	156	0	0
0	1	—	0	4	0
0	2	—	0	8	0
0	3	—	0	12	0
0	4	—	0	16	0
0	5	—	1	0	0
0	10	—	2	0	0

No 17 — 40l. & under 50l. — *4 Rates and Half.*

40	0	gives	180	0	0
41	0	—	184	10	0
42	0	—	189	0	0
43	0	—	193	10	0
44	0	—	198	0	0
45	0	—	202	10	0
46	0	—	207	0	0
47	0	—	211	10	0
48	0	—	216	0	0
49	0	—	220	10	0
0	1	—	0	4	6
0	2	—	0	9	0
0	3	—	0	13	6
0	4	—	0	18	0
0	5	—	1	2	6
0	10	—	2	5	0

50l. and upwards. — *Five Rates.* As per Table, No. 19.

TABLE XXIII. Continued.

The RATE of PAYMENT on the ASSESSED TAXES.

Tables of Rate on persons keeping any Male Servant, pleasure horse, or Carriage, where the Amount of the Duty is under 25l. to pay a Sum equal to Three Times the Amount of their present Payment.

25l. and under 30l.
Three Rates and a Half,
As per Table, No. 15.

30l. and under 40l.
Four Rates,
As per Table, No. 16.

40l. and under 50l.
Four Rates and a Half,
As per Table, No. 17.

N° 18 — Under 25l. *Three Rates.*

£.	s.		£.	s.
1	0	gives	3	0
2	0	—	6	0
3	0	—	9	0
4	0	—	12	0
5	0	—	15	0
6	0	—	18	0
7	0	—	21	0
8	0	—	24	0
9	0	—	27	0
10	0	—	30	0
11	0	—	33	0
12	0	—	36	0
13	0	—	39	0
14	0	—	42	0
15	0	—	45	0
16	0	—	48	0
17	0	—	51	0
18	0	—	54	0
19	0	—	57	0
20	0	—	60	0
21	0	—	63	0
22	0	—	66	0
23	0	—	69	0
24	0	—	72	0
0	1	—	0	3
0	2	—	0	6
0	3	—	0	9
0	4	—	0	12
0	5	—	0	15
0	10	—	1	10

N° 19 — 50l. and upwards. *Five Rates.*

£.	s.		£.	s.
50	0	gives	250	0
51	0	—	255	0
52	0	—	260	0
53	0	—	265	0
54	0	—	270	0
55	0	—	275	0
56	0	—	280	0
57	0	—	285	0
58	0	—	290	0
59	0	—	295	0
60	0	—	300	0
1	0	—	5	0
2	0	—	10	0
3	0	—	15	0
4	0	—	20	0
5	0	—	25	0
10	0	—	50	0
0	1	—	0	5
0	2	—	0	10
0	3	—	0	15
0	4	—	1	0
0	5	—	1	5
0	10	—	2	10

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